

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dahlgren Village**

Unit Code: **033/020/32**

County: **HAMILTON**

Fiscal Year End:

3/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$726,000

Equalized Assessed Valuation:

\$1,897,652

Population:

525

Employees:

Full Time:

2

Part Time:

2

Salaries Paid:

\$86,504

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$193,636	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$369	\$666	\$444
Revenue Collected During FY 08:	\$147,571	\$254,229	\$117,702
Expenditures During FY 08:	\$124,247	\$232,039	\$106,311
Per Capita Revenue:	\$281	\$581	\$283
Per Capita Expenditures:	\$237	\$540	\$267
Revenues over (under) Expenditures:	\$23,324	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	147.22%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$182,913	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$348	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$122,173	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$363,511	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$692	\$2,071	\$745
Revenue Collected During FY 08:	\$380,418	\$206,165	\$79,162
Expenditures During FY 08:	\$360,271	\$201,484	\$88,676
Per Capita Revenue:	\$725	\$520	\$198
Per Capita Expenditures:	\$686	\$519	\$219
Operating Income (loss):	\$20,147	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	114.82%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$413,658	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$788	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dakota Village**

Unit Code: **089/015/32** County: **STEPHENSON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$159,600**

Equalized Assessed Valuation: **\$4,562,160**

Population: **473**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$20,329**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$392,590	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$830	\$666	\$444
Revenue Collected During FY 08:	\$148,323	\$254,229	\$117,702
Expenditures During FY 08:	\$92,552	\$232,039	\$106,311
Per Capita Revenue:	\$314	\$581	\$283
Per Capita Expenditures:	\$196	\$540	\$267
Revenues over (under) Expenditures:	\$55,771	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	484.44%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$448,361	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$948	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$7,803	\$37,131	\$
Total Unrestricted Net Assets:	\$440,558	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$253,983	\$385,902	\$36,500
Per Capita Debt:	\$537	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$510,259	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,079	\$2,071	\$745
Revenue Collected During FY 08:	\$135,792	\$206,165	\$79,162
Expenditures During FY 08:	\$106,880	\$201,484	\$88,676
Per Capita Revenue:	\$287	\$520	\$198
Per Capita Expenditures:	\$226	\$519	\$219
Operating Income (loss):	\$28,912	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	527.61%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$563,913	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,192	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dallas City**

Unit Code: **034/035/30**

County: **HANCOCK**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$543,045

Equalized Assessed Valuation:

\$6,622,960

Population:

1,050

Employees:

Full Time:

3

Part Time:

7

Salaries Paid:

\$95,580

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,053,834	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,004	\$548	\$381
Revenue Collected During FY 08:	\$366,640	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$227,368	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$349	\$721	\$564
Per Capita Expenditures:	\$217	\$706	\$556
Revenues over (under) Expenditures:	\$139,272	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	524.75%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,193,106	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,136	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,193,106	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,453,236	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,384	\$1,329	\$992
Revenue Collected During FY 08:	\$199,444	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$250,548	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$190	\$427	\$282
Per Capita Expenditures:	\$239	\$403	\$271
Operating Income (loss):	-\$51,104	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	559.63%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,402,132	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,335	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dalton City Village**

Unit Code: **070/020/32** County: **MOULTRIE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$725,300**

Equalized Assessed Valuation: **\$4,531,652**

Population: **600**

Employees:

Full Time: **2**

Part Time: **10**

Salaries Paid: **\$63,122**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$127,519	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$213	\$666	\$444
Revenue Collected During FY 08:	\$156,116	\$254,229	\$117,702
Expenditures During FY 08:	\$140,262	\$232,039	\$106,311
Per Capita Revenue:	\$260	\$581	\$283
Per Capita Expenditures:	\$234	\$540	\$267
Revenues over (under) Expenditures:	\$15,854	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	102.22%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$143,373	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$239	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$64,188	\$37,131	\$
Total Unrestricted Net Assets:	\$79,185	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$139,259	\$385,902	\$36,500
Per Capita Debt:	\$232	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$173,928	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$290	\$2,071	\$745
Revenue Collected During FY 08:	\$146,469	\$206,165	\$79,162
Expenditures During FY 08:	\$224,320	\$201,484	\$88,676
Per Capita Revenue:	\$244	\$520	\$198
Per Capita Expenditures:	\$374	\$519	\$219
Operating Income (loss):	-\$77,851	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	42.83%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$96,077	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$160	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dalzell Village**

Unit Code: **006/030/32**

County: **BUREAU**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$623,100

Equalized Assessed Valuation:

\$5,623,188

Population:

717

Employees:

Full Time:

Part Time:

22

Salaries Paid:

\$33,335

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$394,406	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$550	\$666	\$444
Revenue Collected During FY 08:	\$391,630	\$254,229	\$117,702
Expenditures During FY 08:	\$276,314	\$232,039	\$106,311
Per Capita Revenue:	\$546	\$581	\$283
Per Capita Expenditures:	\$385	\$540	\$267
Revenues over (under) Expenditures:	\$115,316	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	184.47%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$509,722	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$711	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$216,047	\$37,131	\$
Total Unrestricted Net Assets:	\$293,675	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$296,441	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$413	\$2,071	\$745
Revenue Collected During FY 08:	\$154,393	\$206,165	\$79,162
Expenditures During FY 08:	\$139,315	\$201,484	\$88,676
Per Capita Revenue:	\$215	\$520	\$198
Per Capita Expenditures:	\$194	\$519	\$219
Operating Income (loss):	\$15,078	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	223.61%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$311,519	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$434	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Damiansville Village**

Unit Code: **014/037/32**

County: **CLINTON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$103,160

Equalized Assessed Valuation:

\$5,612,126

Population:

425

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$11,853

Blended Component Units

Number Submitted = 1

Road & Bridge

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$200,717	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$472	\$666	\$444
Revenue Collected During FY 08:	\$98,441	\$254,229	\$117,702
Expenditures During FY 08:	\$36,396	\$232,039	\$106,311
Per Capita Revenue:	\$232	\$581	\$283
Per Capita Expenditures:	\$86	\$540	\$267
Revenues over (under) Expenditures:	\$62,045	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	721.95%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$262,762	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$618	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$262,762	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$968,837	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,280	\$2,071	\$745
Revenue Collected During FY 08:	\$112,015	\$206,165	\$79,162
Expenditures During FY 08:	\$127,101	\$201,484	\$88,676
Per Capita Revenue:	\$264	\$520	\$198
Per Capita Expenditures:	\$299	\$519	\$219
Operating Income (loss):	-\$15,086	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	750.39%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$953,751	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,244	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dana Village**

Unit Code: **050/015/32**

County: **LASALLE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$37,700

Equalized Assessed Valuation:

\$1,383,588

Population:

171

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$1,774

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$104,007	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$608	\$666	\$444
Revenue Collected During FY 08:	\$42,702	\$254,229	\$117,702
Expenditures During FY 08:	\$32,319	\$232,039	\$106,311
Per Capita Revenue:	\$250	\$581	\$283
Per Capita Expenditures:	\$189	\$540	\$267
Revenues over (under) Expenditures:	\$10,383	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	353.94%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$114,390	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$669	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$94,368	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Danforth Village**

Unit Code: **038/045/32**

County: **IROQUOIS**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$231,330

Equalized Assessed Valuation:

\$4,802,015

Population:

550

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$24,795

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$488,354	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$888	\$666	\$444
Revenue Collected During FY 08:	\$152,251	\$254,229	\$117,702
Expenditures During FY 08:	\$105,656	\$232,039	\$106,311
Per Capita Revenue:	\$277	\$581	\$283
Per Capita Expenditures:	\$192	\$540	\$267
Revenues over (under) Expenditures:	\$46,595	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	192.89%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$203,796	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$371	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,484	\$37,131	\$
Total Unrestricted Net Assets:	\$165,312	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$574,563	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,045	\$2,071	\$745
Revenue Collected During FY 08:	\$46,452	\$206,165	\$79,162
Expenditures During FY 08:	\$66,740	\$201,484	\$88,676
Per Capita Revenue:	\$84	\$520	\$198
Per Capita Expenditures:	\$121	\$519	\$219
Operating Income (loss):	-\$20,288	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	123.83%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$82,642	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$150	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Danvers Village**

Unit Code: **064/050/32**

County: **MCLEAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$725,835

Equalized Assessed Valuation:

\$14,497,397

Population:

1,183

Employees:

Full Time:

2

Part Time:

22

Salaries Paid:

\$205,082

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$227,376	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$192	\$548	\$381
Revenue Collected During FY 08:	\$427,245	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$405,311	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$361	\$721	\$564
Per Capita Expenditures:	\$343	\$706	\$556
Revenues over (under) Expenditures:	\$21,934	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	61.51%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$249,310	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$211	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$204,253	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,160,963	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$981	\$1,329	\$992
Revenue Collected During FY 08:	\$226,238	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$229,190	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$191	\$427	\$282
Per Capita Expenditures:	\$194	\$403	\$271
Operating Income (loss):	-\$2,952	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	505.26%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,158,011	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$979	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Danville City**

Unit Code: **092/030/30** County: **VERMILION**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$39,627,472**

Equalized Assessed Valuation: **\$358,959,958**

Population: **33,904**

Employees:

Full Time: **258**

Part Time: **35**

Salaries Paid: **\$14,131,659**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$8,406,849	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$248	\$420	\$380
Revenue Collected During FY 08:	\$29,221,990	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$31,539,002	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$862	\$910	\$884
Per Capita Expenditures:	\$930	\$894	\$899
Revenues over (under) Expenditures:	-\$2,317,012	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	22.26%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$7,020,809	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$207	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$8,196,537	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$1,446,258	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$15,325,622	\$74,451,458	\$47,444,580
Per Capita Debt:	\$452	\$1,334	\$1,078
General Obligation Debt over EAV:	2.97%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,238,944	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$243	\$1,214	\$976
Revenue Collected During FY 08:	\$5,518,216	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$5,215,208	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$163	\$312	\$227
Per Capita Expenditures:	\$154	\$294	\$237
Operating Income (loss):	\$303,008	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	161.03%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$8,397,933	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$248	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Darien City**

Unit Code: **022/040/30** County: **DUPAGE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,627,265**

Equalized Assessed Valuation: **\$962,787,648**

Population: **23,615**

Employees:

Full Time: **88**

Part Time: **19**

Salaries Paid: **\$5,776,297**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,703,204	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$157	\$548	\$381
Revenue Collected During FY 08:	\$12,623,308	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$12,813,861	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$535	\$721	\$564
Per Capita Expenditures:	\$543	\$706	\$556
Revenues over (under) Expenditures:	-\$190,553	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	32.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,171,368	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$177	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$215,983	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$6,335,943	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,793,966	\$7,762,020	\$1,837,009
Per Capita Debt:	\$372	\$1,174	\$528
General Obligation Debt over EAV:	0.88%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,268,808	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$265	\$1,329	\$992
Revenue Collected During FY 08:	\$3,127,651	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,113,839	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$132	\$427	\$282
Per Capita Expenditures:	\$132	\$403	\$271
Operating Income (loss):	\$13,812	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	201.76%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$6,282,620	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$266	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Davis Village**

Unit Code: **089/020/32**

County: **STEPHENSON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$150,131

Equalized Assessed Valuation:

\$2,777,777

Population:

700

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$61,808

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$741,245	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,059	\$666	\$444
Revenue Collected During FY 08:	\$569,591	\$254,229	\$117,702
Expenditures During FY 08:	\$527,366	\$232,039	\$106,311
Per Capita Revenue:	\$814	\$581	\$283
Per Capita Expenditures:	\$753	\$540	\$267
Revenues over (under) Expenditures:	\$42,225	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	148.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$784,135	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,120	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$198,374	\$37,131	\$
Total Unrestricted Net Assets:	\$591,660	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$317,000	\$385,902	\$36,500
Per Capita Debt:	\$453	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$584,522	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$835	\$2,071	\$745
Revenue Collected During FY 08:	\$148,649	\$206,165	\$79,162
Expenditures During FY 08:	\$122,374	\$201,484	\$88,676
Per Capita Revenue:	\$212	\$520	\$198
Per Capita Expenditures:	\$175	\$519	\$219
Operating Income (loss):	\$26,275	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	843.90%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,032,716	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,475	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Davis Junction Village**

Unit Code: **071/023/32**

County: **OGLE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,988,450

Equalized Assessed Valuation:

\$36,044,105

Population:

1,848

Employees:

Full Time:

4

Part Time:

10

Salaries Paid:

\$211,902

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,239,776	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$3,377	\$548	\$381
Revenue Collected During FY 08:	\$752,050	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$974,777	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$407	\$721	\$564
Per Capita Expenditures:	\$527	\$706	\$556
Revenues over (under) Expenditures:	-\$222,727	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	752.71%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$7,337,205	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$3,970	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$184,166	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$7,153,039	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,845,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$4,786	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	-\$1,030,726	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	-\$558	\$1,329	\$992
Revenue Collected During FY 08:	\$3,917,066	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,075,593	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$2,120	\$427	\$282
Per Capita Expenditures:	\$582	\$403	\$271
Operating Income (loss):	\$2,841,473	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	45.61%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$490,591	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$265	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dawson Village**

Unit Code: **083/040/32** County: **SANGAMON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$579,600**

Equalized Assessed Valuation: **\$4,668,483**

Population: **454**

Employees:

Full Time: **4**

Part Time:

Salaries Paid: **\$106,864**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$105,528	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$232	\$666	\$444
Revenue Collected During FY 08:	\$124,344	\$254,229	\$117,702
Expenditures During FY 08:	\$148,171	\$232,039	\$106,311
Per Capita Revenue:	\$274	\$581	\$283
Per Capita Expenditures:	\$326	\$540	\$267
Revenues over (under) Expenditures:	-\$23,827	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	38.40%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$56,902	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$125	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,085	\$37,131	\$
Total Unrestricted Net Assets:	\$47,249	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$207,653	\$385,902	\$36,500
Per Capita Debt:	\$457	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$477,347	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,051	\$2,071	\$745
Revenue Collected During FY 08:	\$261,881	\$206,165	\$79,162
Expenditures During FY 08:	\$316,281	\$201,484	\$88,676
Per Capita Revenue:	\$577	\$520	\$198
Per Capita Expenditures:	\$697	\$519	\$219
Operating Income (loss):	-\$54,400	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	141.57%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$447,749	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$986	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: De Pue Village

Unit Code: 006/035/32

County: BUREAU

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,967,730

Equalized Assessed Valuation:

\$8,794,071

Population:

1,850

Employees:

Full Time:

6

Part Time:

15

Salaries Paid:

\$303,983

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$266,765	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$144	\$548	\$381
Revenue Collected During FY 08:	\$790,839	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$764,760	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$427	\$721	\$564
Per Capita Expenditures:	\$413	\$706	\$556
Revenues over (under) Expenditures:	\$26,079	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	33.88%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$259,067	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$140	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$296,552	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$643,166	\$7,762,020	\$1,837,009
Per Capita Debt:	\$348	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$206,843	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$112	\$1,329	\$992
Revenue Collected During FY 08:	\$401,346	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$407,141	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$217	\$427	\$282
Per Capita Expenditures:	\$220	\$403	\$271
Operating Income (loss):	-\$5,795	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	55.18%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$224,652	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$121	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **De Soto Village**

Unit Code: **039/025/32** County: **JACKSON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$928,640**

Equalized Assessed Valuation: **\$9,357,242**

Population: **1,632**

Employees:

Full Time: **7**

Part Time: **9**

Salaries Paid: **\$261,978**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$357,994	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$219	\$548	\$381
Revenue Collected During FY 08:	\$982,207	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$531,314	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$602	\$721	\$564
Per Capita Expenditures:	\$326	\$706	\$556
Revenues over (under) Expenditures:	\$450,893	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	152.24%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$808,887	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$496	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$61,286	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$725,458	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$110,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$67	\$1,174	\$528
General Obligation Debt over EAV:	1.18%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,136,880	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,309	\$1,329	\$992
Revenue Collected During FY 08:	\$440,268	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$385,802	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$270	\$427	\$282
Per Capita Expenditures:	\$236	\$403	\$271
Operating Income (loss):	\$54,466	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	568.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,191,346	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,343	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Decatur City**

Unit Code: **055/020/30**

County: **MACON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$155,527,549

Equalized Assessed Valuation:

\$860,504,122

Population:

81,860

Employees:

Full Time:

567

Part Time:

47

Salaries Paid:

\$28,485,313

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$17,068,411	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$209	\$420	\$380
Revenue Collected During FY 08:	\$59,260,560	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$63,627,067	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$724	\$910	\$884
Per Capita Expenditures:	\$777	\$894	\$899
Revenues over (under) Expenditures:	-\$4,366,507	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	24.37%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$15,505,616	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$189	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	-\$15,918,386	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$68,488,579	\$74,451,458	\$47,444,580
Per Capita Debt:	\$837	\$1,334	\$1,078
General Obligation Debt over EAV:	4.84%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$90,921,417	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$1,111	\$1,214	\$976
Revenue Collected During FY 08:	\$21,916,005	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$22,004,440	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$268	\$312	\$227
Per Capita Expenditures:	\$269	\$294	\$237
Operating Income (loss):	-\$88,435	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	382.20%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$84,100,747	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$1,027	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deer Creek Village**

Unit Code: **090/020/32**

County: **TAZEWELL**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,215,050

Equalized Assessed Valuation:

\$5,870,246

Population:

605

Employees:

Full Time:

2

Part Time:

12

Salaries Paid:

\$185,287

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,079,632	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,785	\$666	\$444
Revenue Collected During FY 08:	\$688,497	\$254,229	\$117,702
Expenditures During FY 08:	\$557,921	\$232,039	\$106,311
Per Capita Revenue:	\$1,138	\$581	\$283
Per Capita Expenditures:	\$922	\$540	\$267
Revenues over (under) Expenditures:	\$130,576	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	205.84%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$1,148,434	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,898	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$309,268	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$454,292	\$385,902	\$36,500
Per Capita Debt:	\$751	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$452,249	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$748	\$2,071	\$745
Revenue Collected During FY 08:	\$153,981	\$206,165	\$79,162
Expenditures During FY 08:	\$198,828	\$201,484	\$88,676
Per Capita Revenue:	\$255	\$520	\$198
Per Capita Expenditures:	\$329	\$519	\$219
Operating Income (loss):	-\$44,847	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	218.37%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$434,176	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$718	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deer Grove Village**

Unit Code: **098/020/32**

County: **WHITESIDE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$41,090

Equalized Assessed Valuation:

\$442,590

Population:

48

Employees:

Full Time:

8

Part Time:

Salaries Paid:

\$1,801

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$33,828	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$705	\$666	\$444
Revenue Collected During FY 08:	\$12,455	\$254,229	\$117,702
Expenditures During FY 08:	\$9,338	\$232,039	\$106,311
Per Capita Revenue:	\$259	\$581	\$283
Per Capita Expenditures:	\$195	\$540	\$267
Revenues over (under) Expenditures:	\$3,117	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	395.64%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$36,945	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$770	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$36,945	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Deer Park Village**

Unit Code: **049/020/32**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,382,038

Equalized Assessed Valuation:

\$250,969,061

Population:

3,102

Employees:

Full Time:

1

Part Time:

6

Salaries Paid:

\$184,742

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,070,032	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$667	\$548	\$381
Revenue Collected During FY 08:	\$3,410,843	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,935,122	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,100	\$721	\$564
Per Capita Expenditures:	\$1,269	\$706	\$556
Revenues over (under) Expenditures:	-\$524,279	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	39.28%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,545,753	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$498	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$765,358	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,324,863	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$562,200	\$7,762,020	\$1,837,009
Per Capita Debt:	\$181	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$87,345	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$28	\$1,329	\$992
Revenue Collected During FY 08:	\$203,249	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$203,512	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$66	\$427	\$282
Per Capita Expenditures:	\$66	\$403	\$271
Operating Income (loss):	-\$263	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	42.79%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$87,082	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$28	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Deerfield Village**

Unit Code: **049/018/32**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$54,566,624

Equalized Assessed Valuation:

\$1,534,804,968

Population:

18,420

Employees:

Full Time:

109

Part Time:

19

Salaries Paid:

\$9,179,971

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$21,459,857	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,165	\$548	\$381
Revenue Collected During FY 08:	\$16,318,696	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$15,135,806	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$886	\$721	\$564
Per Capita Expenditures:	\$822	\$706	\$556
Revenues over (under) Expenditures:	\$1,182,890	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	123.24%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$18,653,799	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,013	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,979,340	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$22,238,210	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,185,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$336	\$1,174	\$528
General Obligation Debt over EAV:	0.40%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$21,767,836	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,182	\$1,329	\$992
Revenue Collected During FY 08:	\$8,777,091	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$10,689,812	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$476	\$427	\$282
Per Capita Expenditures:	\$580	\$403	\$271
Operating Income (loss):	-\$1,912,721	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	208.58%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$22,296,720	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,210	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Dekalb City**

Unit Code: **019/015/30**

County: **DEKALB**

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$60,993,989

Equalized Assessed Valuation:

\$623,822,841

Population:

45,897

Employees:

Full Time:

221

Part Time:

40

Salaries Paid:

\$17,228,620

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$4,729,941	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$103	\$420	\$380
Revenue Collected During FY 08:	\$31,341,389	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$30,444,339	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$683	\$910	\$884
Per Capita Expenditures:	\$663	\$894	\$899
Revenues over (under) Expenditures:	\$897,050	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	12.75%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$3,882,533	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$85	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,131,297	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	-\$16,660,106	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$45,689,061	\$74,451,458	\$47,444,580
Per Capita Debt:	\$995	\$1,334	\$1,078
General Obligation Debt over EAV:	2.83%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$44,780,308	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$976	\$1,214	\$976
Revenue Collected During FY 08:	\$6,736,558	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$6,972,575	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$147	\$312	\$227
Per Capita Expenditures:	\$152	\$294	\$237
Operating Income (loss):	-\$236,017	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	657.64%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$45,854,463	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$999	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Deland Village**

Unit Code: **074/030/32** County: **PIATT**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$231,950**

Equalized Assessed Valuation: **\$3,652,474**

Population: **458**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$58,737**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$266,168	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$581	\$666	\$444
Revenue Collected During FY 08:	\$135,032	\$254,229	\$117,702
Expenditures During FY 08:	\$122,805	\$232,039	\$106,311
Per Capita Revenue:	\$295	\$581	\$283
Per Capita Expenditures:	\$268	\$540	\$267
Revenues over (under) Expenditures:	\$12,227	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	226.70%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$278,395	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$608	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$278,394	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$64,840	\$385,902	\$36,500
Per Capita Debt:	\$142	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$356,044	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$777	\$2,071	\$745
Revenue Collected During FY 08:	\$84,298	\$206,165	\$79,162
Expenditures During FY 08:	\$93,980	\$201,484	\$88,676
Per Capita Revenue:	\$184	\$520	\$198
Per Capita Expenditures:	\$205	\$519	\$219
Operating Income (loss):	-\$9,682	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	368.55%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$346,362	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$756	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Delavan City

Unit Code: 090/025/30

County: TAZEWELL

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,454,580

Equalized Assessed Valuation:

\$16,599,926

Population:

1,766

Employees:

Full Time:

6

Part Time:

18

Salaries Paid:

\$243,326

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$920,693	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$521	\$548	\$381
Revenue Collected During FY 08:	\$642,516	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$545,096	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$364	\$721	\$564
Per Capita Expenditures:	\$309	\$706	\$556
Revenues over (under) Expenditures:	\$97,420	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	186.78%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,018,113	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$577	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$173,602	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$238,143	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$791,752	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$448	\$1,329	\$992
Revenue Collected During FY 08:	\$375,498	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$291,664	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$213	\$427	\$282
Per Capita Expenditures:	\$165	\$403	\$271
Operating Income (loss):	\$83,834	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	300.20%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$875,586	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$496	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Des Plaines City**

Unit Code: **016/140/30** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$137,103,988**

Equalized Assessed Valuation: **\$2,467,463,828**

Population: **58,710**

Employees:

Full Time: **477**

Part Time: **70**

Salaries Paid: **\$37,424,069**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,304,506	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$107	\$420	\$380
Revenue Collected During FY 08:	\$66,188,546	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$66,320,379	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,127	\$910	\$884
Per Capita Expenditures:	\$1,130	\$894	\$899
Revenues over (under) Expenditures:	-\$131,833	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	7.83%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$5,192,995	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$88	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,049,450	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$6,720,164	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$85,315,087	\$74,451,458	\$47,444,580
Per Capita Debt:	\$1,453	\$1,334	\$1,078
General Obligation Debt over EAV:	3.34%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$38,430,265	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$655	\$1,214	\$976
Revenue Collected During FY 08:	\$18,541,477	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$17,176,361	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$316	\$312	\$227
Per Capita Expenditures:	\$293	\$294	\$237
Operating Income (loss):	\$1,365,116	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	230.78%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$39,639,170	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$675	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dewitt Village**

Unit Code: **020/015/32**

County: **DEWITT**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$56,660

Equalized Assessed Valuation:

\$1,741,343

Population:

188

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$14,268

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$49,696	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$264	\$666	\$444
Revenue Collected During FY 08:	\$49,325	\$254,229	\$117,702
Expenditures During FY 08:	\$26,910	\$232,039	\$106,311
Per Capita Revenue:	\$262	\$581	\$283
Per Capita Expenditures:	\$143	\$540	\$267
Revenues over (under) Expenditures:	\$22,415	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	235.40%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$63,345	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$337	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,198	\$37,131	\$
Total Unrestricted Net Assets:	\$57,147	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$98,168	\$385,902	\$36,500
Per Capita Debt:	\$522	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$7,124	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$38	\$2,071	\$745
Revenue Collected During FY 08:	\$41,767	\$206,165	\$79,162
Expenditures During FY 08:	\$37,126	\$201,484	\$88,676
Per Capita Revenue:	\$222	\$520	\$198
Per Capita Expenditures:	\$197	\$519	\$219
Operating Income (loss):	\$4,641	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	55.30%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$20,531	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$109	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Diamond Village**

Unit Code: **032/030/32**

County: **GRUNDY**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$9,460,000

Equalized Assessed Valuation:

\$44,794,666

Population:

1,396

Employees:

Full Time:

4

Part Time:

15

Salaries Paid:

\$275,867

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$772,791	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$554	\$548	\$381
Revenue Collected During FY 08:	\$792,832	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$590,193	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$568	\$721	\$564
Per Capita Expenditures:	\$423	\$706	\$556
Revenues over (under) Expenditures:	\$202,639	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	167.14%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$986,430	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$707	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$986,430	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$439,912	\$7,762,020	\$1,837,009
Per Capita Debt:	\$315	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,258,312	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$901	\$1,329	\$992
Revenue Collected During FY 08:	\$787,164	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$673,713	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$564	\$427	\$282
Per Capita Expenditures:	\$483	\$403	\$271
Operating Income (loss):	\$113,451	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	203.61%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,371,763	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$983	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dieterich Village

Unit Code: 025/020/32

County: EFFINGHAM

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,257,100

Equalized Assessed Valuation:

\$5,846,197

Population:

591

Employees:

Full Time:

2

Part Time:

3

Salaries Paid:

\$127,707

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,605,738	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$2,717	\$666	\$444
Revenue Collected During FY 08:	\$606,290	\$254,229	\$117,702
Expenditures During FY 08:	\$804,153	\$232,039	\$106,311
Per Capita Revenue:	\$1,026	\$581	\$283
Per Capita Expenditures:	\$1,361	\$540	\$267
Revenues over (under) Expenditures:	-\$197,863	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	216.32%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$1,739,533	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$2,943	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$241,373	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$354,836	\$385,902	\$36,500
Per Capita Debt:	\$600	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$601,727	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,018	\$2,071	\$745
Revenue Collected During FY 08:	\$138,132	\$206,165	\$79,162
Expenditures During FY 08:	\$138,571	\$201,484	\$88,676
Per Capita Revenue:	\$234	\$520	\$198
Per Capita Expenditures:	\$234	\$519	\$219
Operating Income (loss):	-\$439	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	433.92%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$601,288	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,017	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Divernon Village**

Unit Code: **083/045/32**

County: **SANGAMON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,713,100

Equalized Assessed Valuation:

\$12,764,187

Population:

1,201

Employees:

Full Time:

7

Part Time:

25

Salaries Paid:

\$293,566

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$386,746	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$322	\$548	\$381
Revenue Collected During FY 08:	\$357,208	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$406,704	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$297	\$721	\$564
Per Capita Expenditures:	\$339	\$706	\$556
Revenues over (under) Expenditures:	-\$49,496	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	82.92%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$337,250	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$281	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$337,250	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$287,290	\$7,762,020	\$1,837,009
Per Capita Debt:	\$239	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,850,464	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,541	\$1,329	\$992
Revenue Collected During FY 08:	\$1,109,774	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,087,364	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$924	\$427	\$282
Per Capita Expenditures:	\$905	\$403	\$271
Operating Income (loss):	\$22,410	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	172.24%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,872,874	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,559	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dix Village**

Unit Code: **041/025/32**

County: **JEFFERSON**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$235,995

Equalized Assessed Valuation:

\$3,695,369

Population:

500

Employees:

Full Time:

9

Part Time:

Salaries Paid:

\$13,260

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$137,295	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$275	\$666	\$444
Revenue Collected During FY 08:	\$	\$254,229	\$117,702
Expenditures During FY 08:	\$	\$232,039	\$106,311
Per Capita Revenue:	\$	\$581	\$283
Per Capita Expenditures:	\$	\$540	\$267
Revenues over (under) Expenditures:	\$	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	0.00%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$148,238	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$296	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dixon City**

Unit Code: **052/025/30**

County: **LEE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$146,922,820

Equalized Assessed Valuation:

\$171,668,135

Population:

15,272

Employees:

Full Time:

95

Part Time:

145

Salaries Paid:

\$5,196,284

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$7,827,267	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$513	\$548	\$381
Revenue Collected During FY 08:	\$11,966,629	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$10,184,099	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$784	\$721	\$564
Per Capita Expenditures:	\$667	\$706	\$556
Revenues over (under) Expenditures:	\$1,782,530	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	71.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$7,304,797	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$478	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,499,529	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$1,487,053	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$31,711,631	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,076	\$1,174	\$528
General Obligation Debt over EAV:	7.67%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$18,815,713	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,232	\$1,329	\$992
Revenue Collected During FY 08:	\$5,063,833	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$4,699,846	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$332	\$427	\$282
Per Capita Expenditures:	\$308	\$403	\$271
Operating Income (loss):	\$363,987	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	350.75%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$16,484,700	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,079	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dongola Village**

Unit Code: **091/025/32**

County: **UNION**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$782,050

Equalized Assessed Valuation:

\$3,272,037

Population:

800

Employees:

Full Time:

3

Part Time:

11

Salaries Paid:

\$131,601

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$193,793	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$242	\$666	\$444
Revenue Collected During FY 08:	\$292,392	\$254,229	\$117,702
Expenditures During FY 08:	\$340,333	\$232,039	\$106,311
Per Capita Revenue:	\$365	\$581	\$283
Per Capita Expenditures:	\$425	\$540	\$267
Revenues over (under) Expenditures:	-\$47,941	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	42.86%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$145,852	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$182	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$76,394	\$37,131	\$
Total Unrestricted Net Assets:	\$69,458	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,490,371	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,863	\$2,071	\$745
Revenue Collected During FY 08:	\$241,709	\$206,165	\$79,162
Expenditures During FY 08:	\$252,783	\$201,484	\$88,676
Per Capita Revenue:	\$302	\$520	\$198
Per Capita Expenditures:	\$316	\$519	\$219
Operating Income (loss):	-\$11,074	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	585.20%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,479,297	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,849	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Donnellson Village**

Unit Code: **068/025/32**

County: **MONTGOME**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$652,850**

Equalized Assessed Valuation: **\$793,257**

Population: **243**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$27,517**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$73,921	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$304	\$666	\$444
Revenue Collected During FY 08:	\$76,212	\$254,229	\$117,702
Expenditures During FY 08:	\$48,742	\$232,039	\$106,311
Per Capita Revenue:	\$314	\$581	\$283
Per Capita Expenditures:	\$201	\$540	\$267
Revenues over (under) Expenditures:	\$27,470	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	208.02%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$101,391	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$417	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$101,391	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$513,000	\$385,902	\$36,500
Per Capita Debt:	\$2,111	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,480,585	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$6,093	\$2,071	\$745
Revenue Collected During FY 08:	\$133,708	\$206,165	\$79,162
Expenditures During FY 08:	\$177,496	\$201,484	\$88,676
Per Capita Revenue:	\$550	\$520	\$198
Per Capita Expenditures:	\$730	\$519	\$219
Operating Income (loss):	-\$43,788	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	809.48%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,436,797	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$5,913	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Donovan Village**

Unit Code: **038/050/32**

County: **IROQUOIS**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$540,250

Equalized Assessed Valuation:

\$2,025,813

Population:

351

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$13,684

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$190,163	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$542	\$666	\$444
Revenue Collected During FY 08:	\$72,592	\$254,229	\$117,702
Expenditures During FY 08:	\$40,031	\$232,039	\$106,311
Per Capita Revenue:	\$207	\$581	\$283
Per Capita Expenditures:	\$114	\$540	\$267
Revenues over (under) Expenditures:	\$32,561	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	556.38%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$222,724	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$635	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$222,724	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$23,704	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$68	\$2,071	\$745
Revenue Collected During FY 08:	\$44,114	\$206,165	\$79,162
Expenditures During FY 08:	\$46,299	\$201,484	\$88,676
Per Capita Revenue:	\$126	\$520	\$198
Per Capita Expenditures:	\$132	\$519	\$219
Operating Income (loss):	-\$2,185	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	46.48%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$21,519	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$61	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dorchester Village**

Unit Code: **056/035/32**

County: **MACOUPIN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Combination**

Appropriation or Budget: **\$117,300**

Equalized Assessed Valuation: **\$1,022,323**

Population: **150**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$8,263**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$133,602	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$891	\$666	\$444
Revenue Collected During FY 08:	\$32,272	\$254,229	\$117,702
Expenditures During FY 08:	\$29,050	\$232,039	\$106,311
Per Capita Revenue:	\$215	\$581	\$283
Per Capita Expenditures:	\$194	\$540	\$267
Revenues over (under) Expenditures:	\$3,222	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	470.99%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$136,824	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$912	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,743	\$37,131	\$
Total Unrestricted Net Assets:	\$133,081	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$160,808	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,072	\$2,071	\$745
Revenue Collected During FY 08:	\$84,668	\$206,165	\$79,162
Expenditures During FY 08:	\$79,134	\$201,484	\$88,676
Per Capita Revenue:	\$564	\$520	\$198
Per Capita Expenditures:	\$528	\$519	\$219
Operating Income (loss):	\$5,534	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	210.20%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$166,342	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,109	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dover Village**

Unit Code: **006/040/32**

County: **BUREAU**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$30,550

Equalized Assessed Valuation:

\$990,131

Population:

172

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$91,799	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$534	\$666	\$444
Revenue Collected During FY 08:	\$40,058	\$254,229	\$117,702
Expenditures During FY 08:	\$32,564	\$232,039	\$106,311
Per Capita Revenue:	\$233	\$581	\$283
Per Capita Expenditures:	\$189	\$540	\$267
Revenues over (under) Expenditures:	\$7,494	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	278.68%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$90,748	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$528	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,901	\$37,131	\$
Total Unrestricted Net Assets:	\$63,847	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$129,964	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$756	\$2,071	\$745
Revenue Collected During FY 08:	\$18,871	\$206,165	\$79,162
Expenditures During FY 08:	\$33,567	\$201,484	\$88,676
Per Capita Revenue:	\$110	\$520	\$198
Per Capita Expenditures:	\$195	\$519	\$219
Operating Income (loss):	-\$14,696	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	368.85%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$123,813	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$720	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Dowell Village

Unit Code: 039/030/32

County: JACKSON

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$663,335

Equalized Assessed Valuation:

\$1,174,087

Population:

530

Employees:

Full Time:

5

Part Time:

1

Salaries Paid:

\$101,688

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$408,874	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$771	\$666	\$444
Revenue Collected During FY 08:	\$193,669	\$254,229	\$117,702
Expenditures During FY 08:	\$185,861	\$232,039	\$106,311
Per Capita Revenue:	\$365	\$581	\$283
Per Capita Expenditures:	\$351	\$540	\$267
Revenues over (under) Expenditures:	\$7,808	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	224.19%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$416,682	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$786	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$416,682	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$74,988	\$385,902	\$36,500
Per Capita Debt:	\$141	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$859,058	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,621	\$2,071	\$745
Revenue Collected During FY 08:	\$371,040	\$206,165	\$79,162
Expenditures During FY 08:	\$383,781	\$201,484	\$88,676
Per Capita Revenue:	\$700	\$520	\$198
Per Capita Expenditures:	\$724	\$519	\$219
Operating Income (loss):	-\$12,741	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	220.52%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$846,317	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,597	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Downers Grove Village

Unit Code: 022/042/32

County: DUPAGE

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$99,987,350

Equalized Assessed Valuation:

\$2,547,554,176

Population:

49,573

Employees:

Full Time:

326

Part Time:

53

Salaries Paid:

\$31,886,165

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$18,552,029	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$374	\$420	\$380
Revenue Collected During FY 08:	\$45,660,659	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$45,289,345	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$921	\$910	\$884
Per Capita Expenditures:	\$914	\$894	\$899
Revenues over (under) Expenditures:	\$371,314	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	38.55%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$17,457,074	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$352	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$35,838,721	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	-\$13,944,025	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$77,678,000	\$74,451,458	\$47,444,580
Per Capita Debt:	\$1,567	\$1,334	\$1,078
General Obligation Debt over EAV:	2.86%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$33,024,909	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$666	\$1,214	\$976
Revenue Collected During FY 08:	\$9,008,321	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$7,717,312	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$182	\$312	\$227
Per Capita Expenditures:	\$156	\$294	\$237
Operating Income (loss):	\$1,291,009	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	441.74%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$34,090,268	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$688	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Downs Village**

Unit Code: **064/055/32**

County: **MCLEAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,163,877

Equalized Assessed Valuation:

\$13,038,237

Population:

776

Employees:

Full Time:

Part Time:

19

Salaries Paid:

\$125,242

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$344,992	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$445	\$666	\$444
Revenue Collected During FY 08:	\$745,949	\$254,229	\$117,702
Expenditures During FY 08:	\$657,214	\$232,039	\$106,311
Per Capita Revenue:	\$961	\$581	\$283
Per Capita Expenditures:	\$847	\$540	\$267
Revenues over (under) Expenditures:	\$88,735	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	71.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$471,139	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$607	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$471,139	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$345,149	\$385,902	\$36,500
Per Capita Debt:	\$445	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$295,380	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$381	\$2,071	\$745
Revenue Collected During FY 08:	\$144,297	\$206,165	\$79,162
Expenditures During FY 08:	\$150,312	\$201,484	\$88,676
Per Capita Revenue:	\$186	\$520	\$198
Per Capita Expenditures:	\$194	\$519	\$219
Operating Income (loss):	-\$6,015	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	188.04%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$282,645	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$364	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Du Bois Village**

Unit Code: **095/020/32** County: **WASHINGTON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$127,670**

Equalized Assessed Valuation: **\$1,416,060**

Population: **225**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$13,764**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$45,144	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$201	\$666	\$444
Revenue Collected During FY 08:	\$60,210	\$254,229	\$117,702
Expenditures During FY 08:	\$52,390	\$232,039	\$106,311
Per Capita Revenue:	\$268	\$581	\$283
Per Capita Expenditures:	\$233	\$540	\$267
Revenues over (under) Expenditures:	\$7,820	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	101.10%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$52,964	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$235	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$72,932	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$149,000	\$385,902	\$36,500
Per Capita Debt:	\$662	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$857,453	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$3,811	\$2,071	\$745
Revenue Collected During FY 08:	\$84,856	\$206,165	\$79,162
Expenditures During FY 08:	\$110,372	\$201,484	\$88,676
Per Capita Revenue:	\$377	\$520	\$198
Per Capita Expenditures:	\$491	\$519	\$219
Operating Income (loss):	-\$25,516	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	753.76%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$831,937	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$3,697	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Du Quoin City**

Unit Code: **073/015/30**

County: **PERRY**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,603,517

Equalized Assessed Valuation:

\$39,884,200

Population:

6,648

Employees:

Full Time:

41

Part Time:

39

Salaries Paid:

\$2,294,789

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,874,517	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$733	\$548	\$381
Revenue Collected During FY 08:	\$4,061,525	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,360,082	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$611	\$721	\$564
Per Capita Expenditures:	\$656	\$706	\$556
Revenues over (under) Expenditures:	-\$298,557	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	104.95%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,575,960	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$688	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,270,229	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$519,769	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,264,438	\$7,762,020	\$1,837,009
Per Capita Debt:	\$942	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,294,008	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$495	\$1,329	\$992
Revenue Collected During FY 08:	\$2,645,955	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,371,375	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$398	\$427	\$282
Per Capita Expenditures:	\$357	\$403	\$271
Operating Income (loss):	\$274,580	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	150.49%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,568,588	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$537	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Dunfermline Village**

Unit Code: **029/040/32**

County: **FULTON**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$63,869

Equalized Assessed Valuation:

\$2,213,174

Population:

262

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$112,094	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$428	\$666	\$444
Revenue Collected During FY 08:	\$63,436	\$254,229	\$117,702
Expenditures During FY 08:	\$63,869	\$232,039	\$106,311
Per Capita Revenue:	\$242	\$581	\$283
Per Capita Expenditures:	\$244	\$540	\$267
Revenues over (under) Expenditures:	-\$433	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	174.83%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$111,661	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$426	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$111,661	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dunlap Village**

Unit Code: **072/030/32** County: **PEORIA**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$859,337**

Equalized Assessed Valuation: **\$28,535,771**

Population: **1,321**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$110,237**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,065,052	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$806	\$548	\$381
Revenue Collected During FY 08:	\$430,995	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$290,704	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$326	\$721	\$564
Per Capita Expenditures:	\$220	\$706	\$556
Revenues over (under) Expenditures:	\$140,291	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	414.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,205,343	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$912	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,205,343	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,604,775	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,215	\$1,329	\$992
Revenue Collected During FY 08:	\$383,973	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$218,147	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$291	\$427	\$282
Per Capita Expenditures:	\$165	\$403	\$271
Operating Income (loss):	\$165,826	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	811.65%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,770,601	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,340	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dupo Village**

Unit Code: **088/040/32**

County: **ST. CLAIR**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,896,384

Equalized Assessed Valuation:

\$42,891,163

Population:

4,007

Employees:

Full Time:

23

Part Time:

11

Salaries Paid:

\$1,098,735

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$496,414	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$124	\$548	\$381
Revenue Collected During FY 08:	\$2,121,379	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,979,386	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$529	\$721	\$564
Per Capita Expenditures:	\$744	\$706	\$556
Revenues over (under) Expenditures:	-\$858,007	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	-14.47%	87.61%	68.63%
Ending Fund Balance for FY 08:	-\$431,018	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	-\$108	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,022,310	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,240,039	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,058	\$1,174	\$528
General Obligation Debt over EAV:	2.28%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,304,063	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,324	\$1,329	\$992
Revenue Collected During FY 08:	\$2,979,055	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,467,033	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$743	\$427	\$282
Per Capita Expenditures:	\$616	\$403	\$271
Operating Income (loss):	\$512,022	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	232.69%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$5,740,548	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,433	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Durand Village**

Unit Code: **101/015/32** County: **WINNEBAGO**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$880,529**

Equalized Assessed Valuation: **\$19,451,772**

Population: **1,081**

Employees:

Full Time: **4**

Part Time: **10**

Salaries Paid: **\$229,808**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$693,146	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$641	\$548	\$381
Revenue Collected During FY 08:	\$557,731	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$444,233	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$516	\$721	\$564
Per Capita Expenditures:	\$411	\$706	\$556
Revenues over (under) Expenditures:	\$113,498	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	181.58%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$806,644	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$746	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$121,434	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$644,971	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,396,702	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,292	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,198,920	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,109	\$1,329	\$992
Revenue Collected During FY 08:	\$596,445	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$367,207	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$552	\$427	\$282
Per Capita Expenditures:	\$340	\$403	\$271
Operating Income (loss):	\$229,238	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	388.92%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,428,158	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,321	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Dwight Village**

Unit Code: **053/030/32**

County: **LIVINGSTON**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$9,801,802

Equalized Assessed Valuation:

\$73,992,160

Population:

4,363

Employees:

Full Time:

22

Part Time:

47

Salaries Paid:

\$1,333,240

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$777,438	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$178	\$548	\$381
Revenue Collected During FY 08:	\$3,477,295	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,988,691	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$797	\$721	\$564
Per Capita Expenditures:	\$685	\$706	\$556
Revenues over (under) Expenditures:	\$488,604	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	34.45%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,029,654	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$236	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$488,621	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$974,906	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,808,402	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,248	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,754,804	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,090	\$1,329	\$992
Revenue Collected During FY 08:	\$1,712,999	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,512,375	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$393	\$427	\$282
Per Capita Expenditures:	\$347	\$403	\$271
Operating Income (loss):	\$200,624	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	327.66%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$4,955,428	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,136	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Eagarville Village**

Unit Code: **056/040/32**

County: **MACOUPIN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$94,000

Equalized Assessed Valuation:

\$688,314

Population:

155

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$8,200

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$34,843	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$225	\$666	\$444
Revenue Collected During FY 08:	\$27,845	\$254,229	\$117,702
Expenditures During FY 08:	\$36,989	\$232,039	\$106,311
Per Capita Revenue:	\$180	\$581	\$283
Per Capita Expenditures:	\$239	\$540	\$267
Revenues over (under) Expenditures:	-\$9,144	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	64.42%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$23,828	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$154	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,638	\$37,131	\$
Total Unrestricted Net Assets:	\$17,190	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$625,583	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$4,036	\$2,071	\$745
Revenue Collected During FY 08:	\$29,505	\$206,165	\$79,162
Expenditures During FY 08:	\$46,138	\$201,484	\$88,676
Per Capita Revenue:	\$190	\$520	\$198
Per Capita Expenditures:	\$298	\$519	\$219
Operating Income (loss):	-\$16,633	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1323.90%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$610,821	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$3,941	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Earlville City**

Unit Code: **050/020/30** County: **LASALLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,384,418**

Equalized Assessed Valuation: **\$25,110,633**

Population: **1,778**

Employees:

Full Time: **6**

Part Time: **5**

Salaries Paid: **\$394,392**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$521,569	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$293	\$548	\$381
Revenue Collected During FY 08:	\$895,403	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$854,958	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$504	\$721	\$564
Per Capita Expenditures:	\$481	\$706	\$556
Revenues over (under) Expenditures:	\$40,445	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	63.54%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$543,219	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$306	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$545,149	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,656,175	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,056	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,481,932	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,958	\$1,329	\$992
Revenue Collected During FY 08:	\$716,690	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$617,919	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$403	\$427	\$282
Per Capita Expenditures:	\$348	\$403	\$271
Operating Income (loss):	\$98,771	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	617.53%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,815,837	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,146	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **East Alton Village**

Unit Code: **057/030/32**

County: **MADISON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,650,600

Equalized Assessed Valuation:

\$95,319,163

Population:

6,830

Employees:

Full Time:

51

Part Time:

20

Salaries Paid:

\$3,081,458

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,172,261	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$904	\$548	\$381
Revenue Collected During FY 08:	\$5,260,984	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,743,613	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$770	\$721	\$564
Per Capita Expenditures:	\$841	\$706	\$556
Revenues over (under) Expenditures:	-\$482,629	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	98.99%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$5,685,423	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$832	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,908,891	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,341,686	\$7,762,020	\$1,837,009
Per Capita Debt:	\$929	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,245,254	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,207	\$1,329	\$992
Revenue Collected During FY 08:	\$1,586,075	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,747,315	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$232	\$427	\$282
Per Capita Expenditures:	\$256	\$403	\$271
Operating Income (loss):	-\$161,240	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	465.95%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$8,141,636	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,192	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Brooklyn Village**

Unit Code: **032/035/32**

County: **GRUNDY**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$28,500

Equalized Assessed Valuation:

\$1,949,810

Population:

121

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$6,049

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$106,511	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$880	\$666	\$444
Revenue Collected During FY 08:	\$29,465	\$254,229	\$117,702
Expenditures During FY 08:	\$15,654	\$232,039	\$106,311
Per Capita Revenue:	\$244	\$581	\$283
Per Capita Expenditures:	\$129	\$540	\$267
Revenues over (under) Expenditures:	\$13,811	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	768.63%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$120,322	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$994	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,663	\$37,131	\$
Total Unrestricted Net Assets:	\$108,659	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Carondelet Village**

Unit Code: **088/045/32**

County: **ST. CLAIR**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$207,158

Equalized Assessed Valuation:

\$2,920,642

Population:

604

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$33,487

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$129,000	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$214	\$666	\$444
Revenue Collected During FY 08:	\$213,314	\$254,229	\$117,702
Expenditures During FY 08:	\$207,158	\$232,039	\$106,311
Per Capita Revenue:	\$353	\$581	\$283
Per Capita Expenditures:	\$343	\$540	\$267
Revenues over (under) Expenditures:	\$6,156	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	65.24%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$135,159	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$224	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$135,159	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$245,057	\$385,902	\$36,500
Per Capita Debt:	\$406	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **East Dubuque City**

Unit Code: **043/015/30**

County: **JO DAVIESS**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1

Equalized Assessed Valuation:

\$27,639,525

Population:

1,995

Employees:

Full Time:

14

Part Time:

18

Salaries Paid:

\$638,212

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$457,638	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$229	\$548	\$381
Revenue Collected During FY 08:	\$1,613,846	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,620,792	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$809	\$721	\$564
Per Capita Expenditures:	\$812	\$706	\$556
Revenues over (under) Expenditures:	-\$6,946	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	21.82%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$353,675	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$177	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$355,464	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$122,280	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$480,666	\$7,762,020	\$1,837,009
Per Capita Debt:	\$241	\$1,174	\$528
General Obligation Debt over EAV:	0.54%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$397,323	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$199	\$1,329	\$992
Revenue Collected During FY 08:	\$519,572	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$431,380	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$260	\$427	\$282
Per Capita Expenditures:	\$216	\$403	\$271
Operating Income (loss):	\$88,192	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	96.04%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$414,317	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$208	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **East Dundee Village**

Unit Code: **045/030/32**

County: **KANE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,294,748

Equalized Assessed Valuation:

\$131,231,792

Population:

2,955

Employees:

Full Time:

32

Part Time:

7

Salaries Paid:

\$2,251,689

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,336,278	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,129	\$548	\$381
Revenue Collected During FY 08:	\$5,679,568	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,205,531	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,922	\$721	\$564
Per Capita Expenditures:	\$1,423	\$706	\$556
Revenues over (under) Expenditures:	\$1,474,037	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	114.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,820,821	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,631	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,185,161	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,381,465	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$12,925,982	\$7,762,020	\$1,837,009
Per Capita Debt:	\$4,374	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,823,638	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,986	\$1,329	\$992
Revenue Collected During FY 08:	\$1,705,026	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,853,811	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$577	\$427	\$282
Per Capita Expenditures:	\$627	\$403	\$271
Operating Income (loss):	-\$148,785	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	467.95%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$8,674,853	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,936	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Galesburg Village**

Unit Code: **048/020/32**

County: **KNOX**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,195,050

Equalized Assessed Valuation:

\$8,233,375

Population:

776

Employees:

Full Time:

2

Part Time:

23

Salaries Paid:

\$97,333

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$171,928	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$222	\$666	\$444
Revenue Collected During FY 08:	\$272,951	\$254,229	\$117,702
Expenditures During FY 08:	\$394,593	\$232,039	\$106,311
Per Capita Revenue:	\$352	\$581	\$283
Per Capita Expenditures:	\$508	\$540	\$267
Revenues over (under) Expenditures:	-\$121,642	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	37.05%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$146,188	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$188	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,312	\$37,131	\$
Total Unrestricted Net Assets:	\$140,876	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$544,914	\$385,902	\$36,500
Per Capita Debt:	\$702	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,285,094	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,656	\$2,071	\$745
Revenue Collected During FY 08:	\$167,389	\$206,165	\$79,162
Expenditures During FY 08:	\$188,153	\$201,484	\$88,676
Per Capita Revenue:	\$216	\$520	\$198
Per Capita Expenditures:	\$242	\$519	\$219
Operating Income (loss):	-\$20,764	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	674.55%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,269,188	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,636	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **East Gillespie Village**

Unit Code: **056/045/32**

County: **MACOUPIN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$350,000**

Equalized Assessed Valuation: **\$2,493,100**

Population: **234**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$12,411**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$459,778	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,965	\$666	\$444
Revenue Collected During FY 08:	\$331,809	\$254,229	\$117,702
Expenditures During FY 08:	\$297,690	\$232,039	\$106,311
Per Capita Revenue:	\$1,418	\$581	\$283
Per Capita Expenditures:	\$1,272	\$540	\$267
Revenues over (under) Expenditures:	\$34,119	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	165.91%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$493,897	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$2,111	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$46,264	\$37,131	\$
Total Unrestricted Net Assets:	\$447,564	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$162,000	\$385,902	\$36,500
Per Capita Debt:	\$692	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$387,855	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,658	\$2,071	\$745
Revenue Collected During FY 08:	\$26,659	\$206,165	\$79,162
Expenditures During FY 08:	\$32,510	\$201,484	\$88,676
Per Capita Revenue:	\$114	\$520	\$198
Per Capita Expenditures:	\$139	\$519	\$219
Operating Income (loss):	-\$5,851	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1175.04%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$382,004	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,632	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **East Hazel Crest Village**

Unit Code: **016/160/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,562,968

Equalized Assessed Valuation:

\$29,017,717

Population:

1,603

Employees:

Full Time:

19

Part Time:

8

Salaries Paid:

\$913,330

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$842,217	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$525	\$548	\$381
Revenue Collected During FY 08:	\$1,784,771	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,882,557	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,113	\$721	\$564
Per Capita Expenditures:	\$1,174	\$706	\$556
Revenues over (under) Expenditures:	-\$97,786	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	40.39%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$760,421	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$474	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$267,068	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,007,279	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,567,014	\$7,762,020	\$1,837,009
Per Capita Debt:	\$978	\$1,174	\$528
General Obligation Debt over EAV:	3.31%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$7,346,257	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$4,583	\$1,329	\$992
Revenue Collected During FY 08:	\$1,204,465	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,114,426	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$751	\$427	\$282
Per Capita Expenditures:	\$695	\$403	\$271
Operating Income (loss):	\$90,039	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	667.28%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$7,436,296	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$4,639	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **East Moline City**

Unit Code: **081/030/30**

County: **ROCK ISLAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$35,970,750

Equalized Assessed Valuation:

\$254,046,817

Population:

21,431

Employees:

Full Time:

176

Part Time:

27

Salaries Paid:

\$9,723,050

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,345,048	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$249	\$548	\$381
Revenue Collected During FY 08:	\$16,882,281	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$16,134,952	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$788	\$721	\$564
Per Capita Expenditures:	\$753	\$706	\$556
Revenues over (under) Expenditures:	\$747,329	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	32.35%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$5,220,243	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$244	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$498,050	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$6,752,621	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$33,599,907	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,568	\$1,174	\$528
General Obligation Debt over EAV:	12.97%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$23,409,694	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,092	\$1,329	\$992
Revenue Collected During FY 08:	\$8,081,495	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$8,578,411	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$377	\$427	\$282
Per Capita Expenditures:	\$400	\$403	\$271
Operating Income (loss):	-\$496,916	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	272.66%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$23,389,820	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,091	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: East Peoria City

Unit Code: 090/030/30

County: TAZEWELL

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$52,913,300

Equalized Assessed Valuation:

\$391,777,464

Population:

22,701

Employees:

Full Time:

171

Part Time:

42

Salaries Paid:

\$9,006,662

Blended Component Units

Number Submitted = 2

Firefighter's Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$19,092,665	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$841	\$548	\$381
Revenue Collected During FY 08:	\$34,435,521	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$29,305,714	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,517	\$721	\$564
Per Capita Expenditures:	\$1,291	\$706	\$556
Revenues over (under) Expenditures:	\$5,129,807	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	77.06%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$22,584,359	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$995	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$10,113,952	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$20,927,381	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$62,351,585	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,747	\$1,174	\$528
General Obligation Debt over EAV:	9.29%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$34,305,684	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,511	\$1,329	\$992
Revenue Collected During FY 08:	\$8,099,546	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$9,382,545	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$357	\$427	\$282
Per Capita Expenditures:	\$413	\$403	\$271
Operating Income (loss):	-\$1,282,999	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	359.77%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$33,755,285	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,487	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Easton Village**

Unit Code: **060/015/32**

County: **MASON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$452,400

Equalized Assessed Valuation:

\$1,967,295

Population:

373

Employees:

Full Time:

2

Part Time:

14

Salaries Paid:

\$50,542

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$148,120	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$397	\$666	\$444
Revenue Collected During FY 08:	\$142,637	\$254,229	\$117,702
Expenditures During FY 08:	\$253,359	\$232,039	\$106,311
Per Capita Revenue:	\$382	\$581	\$283
Per Capita Expenditures:	\$679	\$540	\$267
Revenues over (under) Expenditures:	-\$110,722	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	71.99%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$182,398	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$489	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,828	\$37,131	\$
Total Unrestricted Net Assets:	\$47,570	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$144,400	\$385,902	\$36,500
Per Capita Debt:	\$387	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$278,629	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$747	\$2,071	\$745
Revenue Collected During FY 08:	\$57,685	\$206,165	\$79,162
Expenditures During FY 08:	\$61,089	\$201,484	\$88,676
Per Capita Revenue:	\$155	\$520	\$198
Per Capita Expenditures:	\$164	\$519	\$219
Operating Income (loss):	-\$3,404	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	450.53%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$275,225	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$738	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Eddyville Village

Unit Code: 076/010/32

County: POPE

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$34,800

Equalized Assessed Valuation:

\$772,737

Population:

120

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$199,966	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,666	\$666	\$444
Revenue Collected During FY 08:	\$48,591	\$254,229	\$117,702
Expenditures During FY 08:	\$41,197	\$232,039	\$106,311
Per Capita Revenue:	\$405	\$581	\$283
Per Capita Expenditures:	\$343	\$540	\$267
Revenues over (under) Expenditures:	\$7,394	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	499.65%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$205,840	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,715	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$164,630	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$128,000	\$385,902	\$36,500
Per Capita Debt:	\$1,067	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$649,240	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$5,410	\$2,071	\$745
Revenue Collected During FY 08:	\$21,460	\$206,165	\$79,162
Expenditures During FY 08:	\$41,175	\$201,484	\$88,676
Per Capita Revenue:	\$179	\$520	\$198
Per Capita Expenditures:	\$343	\$519	\$219
Operating Income (loss):	-\$19,715	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1528.90%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$629,525	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$5,246	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Edgewood Village**

Unit Code: **025/025/32**

County: **EFFINGHAM**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$557,700**

Equalized Assessed Valuation: **\$2,382,169**

Population: **527**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$66,780**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$192,152	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$365	\$666	\$444
Revenue Collected During FY 08:	\$161,779	\$254,229	\$117,702
Expenditures During FY 08:	\$128,806	\$232,039	\$106,311
Per Capita Revenue:	\$307	\$581	\$283
Per Capita Expenditures:	\$244	\$540	\$267
Revenues over (under) Expenditures:	\$32,973	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	170.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$219,453	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$416	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$40,560	\$37,131	\$
Total Unrestricted Net Assets:	\$178,893	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$275,000	\$385,902	\$36,500
Per Capita Debt:	\$522	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$507,819	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$964	\$2,071	\$745
Revenue Collected During FY 08:	\$132,696	\$206,165	\$79,162
Expenditures During FY 08:	\$164,718	\$201,484	\$88,676
Per Capita Revenue:	\$252	\$520	\$198
Per Capita Expenditures:	\$313	\$519	\$219
Operating Income (loss):	-\$32,022	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	292.30%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$481,469	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$914	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Edinburg Village**

Unit Code: **011/020/32**

County: **CHRISTIAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,824,488

Equalized Assessed Valuation:

\$8,894,224

Population:

1,135

Employees:

Full Time:

7

Part Time:

22

Salaries Paid:

\$296,377

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$288,057	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$254	\$548	\$381
Revenue Collected During FY 08:	\$305,864	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$289,703	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$269	\$721	\$564
Per Capita Expenditures:	\$255	\$706	\$556
Revenues over (under) Expenditures:	\$16,161	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	105.01%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$304,218	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$268	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$304,218	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$33,248	\$7,762,020	\$1,837,009
Per Capita Debt:	\$29	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,721,107	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,397	\$1,329	\$992
Revenue Collected During FY 08:	\$957,004	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$956,169	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$843	\$427	\$282
Per Capita Expenditures:	\$842	\$403	\$271
Operating Income (loss):	\$835	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	284.67%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,721,942	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,398	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Edwardsville City**

Unit Code: **057/035/30**

County: **MADISON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$42,078,117

Equalized Assessed Valuation:

\$546,665,921

Population:

25,073

Employees:

Full Time:

146

Part Time:

197

Salaries Paid:

\$8,519,697

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$10,419,868	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$416	\$420	\$380
Revenue Collected During FY 08:	\$19,769,536	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$16,560,114	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$788	\$910	\$884
Per Capita Expenditures:	\$660	\$894	\$899
Revenues over (under) Expenditures:	\$3,209,422	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	76.22%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$12,622,280	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$503	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,752,274	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$19,519,937	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$24,092,764	\$74,451,458	\$47,444,580
Per Capita Debt:	\$961	\$1,334	\$1,078
General Obligation Debt over EAV:	1.90%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$21,516,948	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$858	\$1,214	\$976
Revenue Collected During FY 08:	\$7,791,874	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$7,488,618	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$311	\$312	\$227
Per Capita Expenditures:	\$299	\$294	\$237
Operating Income (loss):	\$303,256	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	292.94%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$21,937,105	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$875	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Effingham City**

Unit Code: **025/030/30** County: **EFFINGHAM**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$101,536,890**

Equalized Assessed Valuation: **\$206,107,835**

Population: **12,834**

Employees:

Full Time: **115**

Part Time: **53**

Salaries Paid: **\$6,100,537**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$13,252,044	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,033	\$548	\$381
Revenue Collected During FY 08:	\$18,239,244	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$14,600,661	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,421	\$721	\$564
Per Capita Expenditures:	\$1,138	\$706	\$556
Revenues over (under) Expenditures:	\$3,638,583	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	112.70%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$16,455,414	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,282	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$15,202,469	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$4,094,216	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$15,363,662	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,197	\$1,174	\$528
General Obligation Debt over EAV:	0.03%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$15,663,618	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,220	\$1,329	\$992
Revenue Collected During FY 08:	\$5,365,272	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$5,195,886	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$418	\$427	\$282
Per Capita Expenditures:	\$405	\$403	\$271
Operating Income (loss):	\$169,386	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	296.32%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$15,396,429	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,200	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **El Dara Village**

Unit Code: **075/025/32** County: **PIKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$35,000**

Equalized Assessed Valuation: **\$235,280**

Population: **89**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$37,878	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$426	\$666	\$444
Revenue Collected During FY 08:	\$13,361	\$254,229	\$117,702
Expenditures During FY 08:	\$7,442	\$232,039	\$106,311
Per Capita Revenue:	\$150	\$581	\$283
Per Capita Expenditures:	\$84	\$540	\$267
Revenues over (under) Expenditures:	\$5,919	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	588.51%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$43,797	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$492	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$26,525	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,870	\$385,902	\$36,500
Per Capita Debt:	\$55	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Elburn Village**

Unit Code: **045/035/32**

County: **KANE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,159,696

Equalized Assessed Valuation:

\$186,466,324

Population:

4,721

Employees:

Full Time:

23

Part Time:

40

Salaries Paid:

\$1,539,627

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,738,473	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$792	\$548	\$381
Revenue Collected During FY 08:	\$3,668,126	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,739,064	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$777	\$721	\$564
Per Capita Expenditures:	\$792	\$706	\$556
Revenues over (under) Expenditures:	-\$70,938	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	100.08%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,741,986	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$793	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,837,374	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$428,565	\$7,762,020	\$1,837,009
Per Capita Debt:	\$91	\$1,174	\$528
General Obligation Debt over EAV:	0.05%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$10,256,720	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,173	\$1,329	\$992
Revenue Collected During FY 08:	\$1,269,792	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,385,232	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$269	\$427	\$282
Per Capita Expenditures:	\$293	\$403	\$271
Operating Income (loss):	-\$115,440	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	730.12%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$10,113,911	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,142	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Eldorado City

Unit Code: 082/015/30

County: SALINE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,234,009

Equalized Assessed Valuation:

\$19,253,832

Population:

4,534

Employees:

Full Time:

26

Part Time:

3

Salaries Paid:

\$1,061,460

Blended Component Units

Number Submitted = 3

BOARD OF FIRE AND POLICE COMMISSION

Cemetery

ELDORADO FIREFIGHTERS

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,850,277	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$408	\$548	\$381
Revenue Collected During FY 08:	\$1,641,962	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,803,858	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$362	\$721	\$564
Per Capita Expenditures:	\$398	\$706	\$556
Revenues over (under) Expenditures:	-\$161,896	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	105.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,904,057	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$420	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,904,057	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$974,307	\$7,762,020	\$1,837,009
Per Capita Debt:	\$215	\$1,174	\$528
General Obligation Debt over EAV:	2.96%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,109,281	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,347	\$1,329	\$992
Revenue Collected During FY 08:	\$1,532,312	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,534,894	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$338	\$427	\$282
Per Capita Expenditures:	\$339	\$403	\$271
Operating Income (loss):	-\$2,582	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	398.51%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$6,116,699	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,349	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elgin City**

Unit Code: **045/040/30**

County: **KANE**

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$210,139,333

Equalized Assessed Valuation:

\$7,877,535,540

Population:

104,939

Employees:

Full Time:

685

Part Time:

241

Salaries Paid:

\$53,646,807

Blended Component Units

Number Submitted = 3

Firefighters Pension Retirement System

Police Pension Retirement System

Retiree Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$79,202,775	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$755	\$420	\$380
Revenue Collected During FY 08:	\$127,888,396	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$138,522,828	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,219	\$910	\$884
Per Capita Expenditures:	\$1,320	\$894	\$899
Revenues over (under) Expenditures:	-\$10,634,432	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	45.83%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$63,491,652	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$605	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,284,189	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$51,708,802	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$124,757,203	\$74,451,458	\$47,444,580
Per Capita Debt:	\$1,189	\$1,334	\$1,078
General Obligation Debt over EAV:	1.58%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$161,061,763	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$1,535	\$1,214	\$976
Revenue Collected During FY 08:	\$30,649,220	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$26,092,975	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$292	\$312	\$227
Per Capita Expenditures:	\$249	\$294	\$237
Operating Income (loss):	\$4,556,245	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	693.84%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$181,044,345	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$1,725	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elizabeth Village**

Unit Code: **043/020/32**

County: **JO DAVIESS**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,204,400

Equalized Assessed Valuation:

\$9,656,386

Population:

700

Employees:

Full Time:

1

Part Time:

9

Salaries Paid:

\$117,840

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$262,089	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$374	\$666	\$444
Revenue Collected During FY 08:	\$389,204	\$254,229	\$117,702
Expenditures During FY 08:	\$404,906	\$232,039	\$106,311
Per Capita Revenue:	\$556	\$581	\$283
Per Capita Expenditures:	\$578	\$540	\$267
Revenues over (under) Expenditures:	-\$15,702	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	65.79%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$266,387	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$381	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$89,913	\$37,131	\$
Total Unrestricted Net Assets:	\$176,474	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$884,394	\$385,902	\$36,500
Per Capita Debt:	\$1,263	\$841	\$106
General Obligation Debt over EAV:	0.41%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,223,661	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,748	\$2,071	\$745
Revenue Collected During FY 08:	\$306,730	\$206,165	\$79,162
Expenditures During FY 08:	\$450,117	\$201,484	\$88,676
Per Capita Revenue:	\$438	\$520	\$198
Per Capita Expenditures:	\$643	\$519	\$219
Operating Income (loss):	-\$143,387	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	240.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,080,274	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,543	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elizabethtown Village**

Unit Code: **035/015/32**

County: **HARDIN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$442,300

Equalized Assessed Valuation:

\$2,064,074

Population:

350

Employees:

Full Time:

3

Part Time:

4

Salaries Paid:

\$68,333

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$34,899	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$100	\$666	\$444
Revenue Collected During FY 08:	\$93,958	\$254,229	\$117,702
Expenditures During FY 08:	\$101,449	\$232,039	\$106,311
Per Capita Revenue:	\$268	\$581	\$283
Per Capita Expenditures:	\$290	\$540	\$267
Revenues over (under) Expenditures:	-\$7,491	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	40.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$40,785	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$117	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$40,785	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$237,500	\$385,902	\$36,500
Per Capita Debt:	\$679	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$724,216	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,069	\$2,071	\$745
Revenue Collected During FY 08:	\$319,862	\$206,165	\$79,162
Expenditures During FY 08:	\$306,884	\$201,484	\$88,676
Per Capita Revenue:	\$914	\$520	\$198
Per Capita Expenditures:	\$877	\$519	\$219
Operating Income (loss):	\$12,978	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	235.86%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$723,817	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,068	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elk Grove Village**

Unit Code: **016/165/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$134,107,098

Equalized Assessed Valuation:

\$2,212,236,418

Population:

34,747

Employees:

Full Time:

314

Part Time:

40

Salaries Paid:

\$24,726,336

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$34,942,688	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$1,006	\$420	\$380
Revenue Collected During FY 08:	\$46,480,471	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$44,842,614	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,338	\$910	\$884
Per Capita Expenditures:	\$1,291	\$894	\$899
Revenues over (under) Expenditures:	\$1,637,857	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	79.76%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$35,765,745	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$1,029	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,377,967	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$33,389,589	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$46,726,968	\$74,451,458	\$47,444,580
Per Capita Debt:	\$1,345	\$1,334	\$1,078
General Obligation Debt over EAV:	1.89%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$24,616,464	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$708	\$1,214	\$976
Revenue Collected During FY 08:	\$9,875,533	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$10,855,007	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$284	\$312	\$227
Per Capita Expenditures:	\$312	\$294	\$237
Operating Income (loss):	-\$979,474	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	217.75%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$23,636,990	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$680	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Elliott Village

Unit Code: 027/015/32

County: FORD

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$76,234

Equalized Assessed Valuation:

\$2,333,330

Population:

350

Employees:

Full Time:

Part Time:

16

Salaries Paid:

\$17,023

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$88,448	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$253	\$666	\$444
Revenue Collected During FY 08:	\$94,136	\$254,229	\$117,702
Expenditures During FY 08:	\$116,295	\$232,039	\$106,311
Per Capita Revenue:	\$269	\$581	\$283
Per Capita Expenditures:	\$332	\$540	\$267
Revenues over (under) Expenditures:	-\$22,159	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	57.00%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$66,289	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$189	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$66,289	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,022	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$9	\$2,071	\$745
Revenue Collected During FY 08:	\$21,105	\$206,165	\$79,162
Expenditures During FY 08:	\$20,149	\$201,484	\$88,676
Per Capita Revenue:	\$60	\$520	\$198
Per Capita Expenditures:	\$58	\$519	\$219
Operating Income (loss):	\$956	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	19.74%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$3,978	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$11	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ellis Grove Village**

Unit Code: **079/025/32**

County: **RANDOLPH**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$773,300

Equalized Assessed Valuation:

\$2,089,297

Population:

381

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$47,100

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$207,614	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$545	\$666	\$444
Revenue Collected During FY 08:	\$199,546	\$254,229	\$117,702
Expenditures During FY 08:	\$139,227	\$232,039	\$106,311
Per Capita Revenue:	\$524	\$581	\$283
Per Capita Expenditures:	\$365	\$540	\$267
Revenues over (under) Expenditures:	\$60,319	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	192.44%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$267,933	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$703	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$95,680	\$37,131	\$
Total Unrestricted Net Assets:	\$172,253	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$285,391	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$749	\$2,071	\$745
Revenue Collected During FY 08:	\$113,374	\$206,165	\$79,162
Expenditures During FY 08:	\$85,291	\$201,484	\$88,676
Per Capita Revenue:	\$298	\$520	\$198
Per Capita Expenditures:	\$224	\$519	\$219
Operating Income (loss):	\$28,083	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	367.53%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$313,474	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$823	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ellisville Village**

Unit Code: **029/045/32**

County: **FULTON**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$21,200

Equalized Assessed Valuation:

\$366,832

Population:

84

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$2,660

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$53,694	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$639	\$666	\$444
Revenue Collected During FY 08:	\$131,113	\$254,229	\$117,702
Expenditures During FY 08:	\$158,137	\$232,039	\$106,311
Per Capita Revenue:	\$1,561	\$581	\$283
Per Capita Expenditures:	\$1,883	\$540	\$267
Revenues over (under) Expenditures:	-\$27,024	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	16.87%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$26,670	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$318	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$26,670	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ellsworth Village

Unit Code: 064/060/32

County: MCLEAN

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$291,150

Equalized Assessed Valuation:

\$2,812,685

Population:

242

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$20,341

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$73,614	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$304	\$666	\$444
Revenue Collected During FY 08:	\$107,177	\$254,229	\$117,702
Expenditures During FY 08:	\$93,743	\$232,039	\$106,311
Per Capita Revenue:	\$443	\$581	\$283
Per Capita Expenditures:	\$387	\$540	\$267
Revenues over (under) Expenditures:	\$13,434	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	77.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$72,648	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$300	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$67,700	\$37,131	\$
Total Unrestricted Net Assets:	\$4,948	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$502,783	\$385,902	\$36,500
Per Capita Debt:	\$2,078	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,018,169	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$4,207	\$2,071	\$745
Revenue Collected During FY 08:	\$45,564	\$206,165	\$79,162
Expenditures During FY 08:	\$77,228	\$201,484	\$88,676
Per Capita Revenue:	\$188	\$520	\$198
Per Capita Expenditures:	\$319	\$519	\$219
Operating Income (loss):	-\$31,664	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1296.04%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,000,905	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$4,136	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elmhurst City**

Unit Code: **022/045/30**

County: **DUPAGE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$122,097,351**

Equalized Assessed Valuation: **\$2,254,308,663**

Population: **43,298**

Employees:

Full Time: **274**

Part Time: **236**

Salaries Paid: **\$24,567,170**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$20,222,567	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$467	\$420	\$380
Revenue Collected During FY 08:	\$42,147,617	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$40,257,929	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$973	\$910	\$884
Per Capita Expenditures:	\$930	\$894	\$899
Revenues over (under) Expenditures:	\$1,889,688	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	48.63%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$19,576,864	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$452	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,381,770	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$11,338,073	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$65,083,745	\$74,451,458	\$47,444,580
Per Capita Debt:	\$1,503	\$1,334	\$1,078
General Obligation Debt over EAV:	1.90%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$67,525,871	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$1,560	\$1,214	\$976
Revenue Collected During FY 08:	\$15,133,239	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$13,318,753	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$350	\$312	\$227
Per Capita Expenditures:	\$308	\$294	\$237
Operating Income (loss):	\$1,814,486	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	520.62%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$69,340,357	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$1,601	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Elmwood City**

Unit Code: **072/035/30**

County: **PEORIA**

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,359,140

Equalized Assessed Valuation:

\$20,841,145

Population:

1,946

Employees:

Full Time:

6

Part Time:

12

Salaries Paid:

\$238,880

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$298,345	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$153	\$548	\$381
Revenue Collected During FY 08:	\$776,284	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$773,210	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$399	\$721	\$564
Per Capita Expenditures:	\$397	\$706	\$556
Revenues over (under) Expenditures:	\$3,074	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	40.53%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$313,419	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$161	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,265	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$289,154	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,926,313	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,504	\$1,329	\$992
Revenue Collected During FY 08:	\$424,581	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$375,312	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$218	\$427	\$282
Per Capita Expenditures:	\$193	\$403	\$271
Operating Income (loss):	\$49,269	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	789.63%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,963,582	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,523	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Elmwood Park Village**

Unit Code: **016/170/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$28,306,598

Equalized Assessed Valuation:

\$551,170,944

Population:

25,405

Employees:

Full Time:

127

Part Time:

200

Salaries Paid:

\$9,703,223

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$17,418,560	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$686	\$420	\$380
Revenue Collected During FY 08:	\$20,473,304	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$19,326,651	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$806	\$910	\$884
Per Capita Expenditures:	\$761	\$894	\$899
Revenues over (under) Expenditures:	\$1,146,653	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	96.14%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$18,579,813	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$731	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$9,953,499	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$8,162,584	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$12,708,153	\$74,451,458	\$47,444,580
Per Capita Debt:	\$500	\$1,334	\$1,078
General Obligation Debt over EAV:	1.20%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,155,149	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$85	\$1,214	\$976
Revenue Collected During FY 08:	\$4,852,717	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$4,452,081	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$191	\$312	\$227
Per Capita Expenditures:	\$175	\$294	\$237
Operating Income (loss):	\$400,636	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	57.08%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$2,541,185	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$100	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elsah Village**

Unit Code: **042/010/32**

County: **JERSEY**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$369,360

Equalized Assessed Valuation:

\$4,142,210

Population:

630

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$37,329

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$208,729	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$331	\$666	\$444
Revenue Collected During FY 08:	\$142,798	\$254,229	\$117,702
Expenditures During FY 08:	\$123,331	\$232,039	\$106,311
Per Capita Revenue:	\$227	\$581	\$283
Per Capita Expenditures:	\$196	\$540	\$267
Revenues over (under) Expenditures:	\$19,467	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	185.03%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$228,196	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$362	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$228,196	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Elvaston Village**

Unit Code: **034/040/32**

County: **HANCOCK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$88,788

Equalized Assessed Valuation:

\$976,848

Population:

142

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$8,521

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$129,327	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$911	\$666	\$444
Revenue Collected During FY 08:	\$34,549	\$254,229	\$117,702
Expenditures During FY 08:	\$86,842	\$232,039	\$106,311
Per Capita Revenue:	\$243	\$581	\$283
Per Capita Expenditures:	\$612	\$540	\$267
Revenues over (under) Expenditures:	-\$52,293	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	88.71%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$77,034	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$542	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$77,034	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$142,000	\$385,902	\$36,500
Per Capita Debt:	\$1,000	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$397,392	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,799	\$2,071	\$745
Revenue Collected During FY 08:	\$45,113	\$206,165	\$79,162
Expenditures During FY 08:	\$40,380	\$201,484	\$88,676
Per Capita Revenue:	\$318	\$520	\$198
Per Capita Expenditures:	\$284	\$519	\$219
Operating Income (loss):	\$4,733	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	995.85%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$402,125	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,832	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Elwood Village**

Unit Code: **099/040/32** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,587,665**

Equalized Assessed Valuation: **\$54,412,709**

Population: **1,620**

Employees:

Full Time: **19**

Part Time: **15**

Salaries Paid: **\$1,112,483**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,932,810	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,193	\$548	\$381
Revenue Collected During FY 08:	\$5,335,115	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,816,222	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$3,293	\$721	\$564
Per Capita Expenditures:	\$2,356	\$706	\$556
Revenues over (under) Expenditures:	\$1,518,893	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	68.03%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,596,295	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,603	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$914,820	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$54,549,541	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$177,259,504	\$7,762,020	\$1,837,009
Per Capita Debt:	\$109,419	\$1,174	\$528
General Obligation Debt over EAV:	25.17%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$9,201,896	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$5,680	\$1,329	\$992
Revenue Collected During FY 08:	\$665,659	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,543,122	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$411	\$427	\$282
Per Capita Expenditures:	\$953	\$403	\$271
Operating Income (loss):	-\$877,463	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	541.64%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$8,358,183	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$5,159	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Emden Village**

Unit Code: **054/025/32**

County: **LOGAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$394,000

Equalized Assessed Valuation:

\$5,181,491

Population:

515

Employees:

Full Time:

1

Part Time:

8

Salaries Paid:

\$58,558

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$191,856	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$373	\$666	\$444
Revenue Collected During FY 08:	\$116,525	\$254,229	\$117,702
Expenditures During FY 08:	\$111,407	\$232,039	\$106,311
Per Capita Revenue:	\$226	\$581	\$283
Per Capita Expenditures:	\$216	\$540	\$267
Revenues over (under) Expenditures:	\$5,118	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	176.81%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$196,974	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$382	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$196,974	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$133,174	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$259	\$2,071	\$745
Revenue Collected During FY 08:	\$58,872	\$206,165	\$79,162
Expenditures During FY 08:	\$58,756	\$201,484	\$88,676
Per Capita Revenue:	\$114	\$520	\$198
Per Capita Expenditures:	\$114	\$519	\$219
Operating Income (loss):	\$116	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	226.85%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$133,290	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$259	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Emington Village**

Unit Code: **053/035/32**

County: **LIVINGSTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$66,960**

Equalized Assessed Valuation: **\$929,087**

Population: **120**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$8,040**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$48,063	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$401	\$666	\$444
Revenue Collected During FY 08:	\$30,881	\$254,229	\$117,702
Expenditures During FY 08:	\$31,498	\$232,039	\$106,311
Per Capita Revenue:	\$257	\$581	\$283
Per Capita Expenditures:	\$262	\$540	\$267
Revenues over (under) Expenditures:	-\$617	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	158.92%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$50,056	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$417	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$50,055	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$81,218	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$677	\$2,071	\$745
Revenue Collected During FY 08:	\$20,276	\$206,165	\$79,162
Expenditures During FY 08:	\$22,361	\$201,484	\$88,676
Per Capita Revenue:	\$169	\$520	\$198
Per Capita Expenditures:	\$186	\$519	\$219
Operating Income (loss):	-\$2,085	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	342.22%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$76,523	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$638	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Energy Village**

Unit Code: **100/040/32** County: **WILLIAMSON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,716,100**

Equalized Assessed Valuation: **\$11,633,891**

Population: **1,005**

Employees:

Full Time: **10**

Part Time: **9**

Salaries Paid: **\$266,339**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$163,651	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$163	\$548	\$381
Revenue Collected During FY 08:	\$515,398	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$478,328	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$513	\$721	\$564
Per Capita Expenditures:	\$476	\$706	\$556
Revenues over (under) Expenditures:	\$37,070	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	41.96%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$200,721	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$200	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$68,093	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$131,617	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$313,850	\$7,762,020	\$1,837,009
Per Capita Debt:	\$312	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,627,588	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,619	\$1,329	\$992
Revenue Collected During FY 08:	\$325,469	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$312,049	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$324	\$427	\$282
Per Capita Expenditures:	\$310	\$403	\$271
Operating Income (loss):	\$13,420	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	525.88%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,641,008	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,633	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Enfield Village**

Unit Code: **097/025/32** County: **WHITE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,243,230**

Equalized Assessed Valuation: **\$1,979,570**

Population: **625**

Employees:

Full Time: **6**

Part Time:

Salaries Paid: **\$137,597**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$219,916	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$352	\$666	\$444
Revenue Collected During FY 08:	\$201,070	\$254,229	\$117,702
Expenditures During FY 08:	\$161,890	\$232,039	\$106,311
Per Capita Revenue:	\$322	\$581	\$283
Per Capita Expenditures:	\$259	\$540	\$267
Revenues over (under) Expenditures:	\$39,180	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	146.45%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$237,083	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$379	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$189,170	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$71,344	\$385,902	\$36,500
Per Capita Debt:	\$114	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,095,738	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,753	\$2,071	\$745
Revenue Collected During FY 08:	\$542,788	\$206,165	\$79,162
Expenditures During FY 08:	\$623,768	\$201,484	\$88,676
Per Capita Revenue:	\$868	\$520	\$198
Per Capita Expenditures:	\$998	\$519	\$219
Operating Income (loss):	-\$80,980	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	168.93%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,053,738	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,686	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Equality Village

Unit Code: 030/010/32

County: GALLATIN

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$594,710

Equalized Assessed Valuation:

\$1,265,789

Population:

721

Employees:

Full Time:

2

Part Time:

2

Salaries Paid:

\$87,176

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$165,141	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$229	\$666	\$444
Revenue Collected During FY 08:	\$189,743	\$254,229	\$117,702
Expenditures During FY 08:	\$326,063	\$232,039	\$106,311
Per Capita Revenue:	\$263	\$581	\$283
Per Capita Expenditures:	\$452	\$540	\$267
Revenues over (under) Expenditures:	-\$136,320	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	65.86%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$214,743	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$298	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$221,648	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,142,000	\$385,902	\$36,500
Per Capita Debt:	\$1,584	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,192,176	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,654	\$2,071	\$745
Revenue Collected During FY 08:	\$456,908	\$206,165	\$79,162
Expenditures During FY 08:	\$522,650	\$201,484	\$88,676
Per Capita Revenue:	\$634	\$520	\$198
Per Capita Expenditures:	\$725	\$519	\$219
Operating Income (loss):	-\$65,742	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	217.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,134,131	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,573	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Erie Village**

Unit Code: **098/025/32**

County: **WHITESIDE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,021,152

Equalized Assessed Valuation:

\$15,348,625

Population:

1,590

Employees:

Full Time:

6

Part Time:

4

Salaries Paid:

\$299,848

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$524,320	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$330	\$548	\$381
Revenue Collected During FY 08:	\$699,958	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$652,143	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$440	\$721	\$564
Per Capita Expenditures:	\$410	\$706	\$556
Revenues over (under) Expenditures:	\$47,815	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	85.18%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$555,511	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$349	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$182,814	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$382,059	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$337,739	\$7,762,020	\$1,837,009
Per Capita Debt:	\$212	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$763,983	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$480	\$1,329	\$992
Revenue Collected During FY 08:	\$594,033	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$243,334	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$374	\$427	\$282
Per Capita Expenditures:	\$153	\$403	\$271
Operating Income (loss):	\$350,699	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	458.09%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,114,682	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$701	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Essex Village**

Unit Code: **046/040/32**

County: **KANKAKEE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1

Equalized Assessed Valuation:

\$14,129,812

Population:

846

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$29,173

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$72,269	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$85	\$666	\$444
Revenue Collected During FY 08:	\$154,436	\$254,229	\$117,702
Expenditures During FY 08:	\$129,580	\$232,039	\$106,311
Per Capita Revenue:	\$183	\$581	\$283
Per Capita Expenditures:	\$153	\$540	\$267
Revenues over (under) Expenditures:	\$24,856	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	74.95%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$97,125	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$115	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,492	\$37,131	\$
Total Unrestricted Net Assets:	\$79,633	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,124,830	\$385,902	\$36,500
Per Capita Debt:	\$1,330	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,607,564	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$5,446	\$2,071	\$745
Revenue Collected During FY 08:	\$301,163	\$206,165	\$79,162
Expenditures During FY 08:	\$263,149	\$201,484	\$88,676
Per Capita Revenue:	\$356	\$520	\$198
Per Capita Expenditures:	\$311	\$519	\$219
Operating Income (loss):	\$38,014	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1765.38%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$4,645,578	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$5,491	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Eureka City**

Unit Code: **102/030/30**

County: **WOODFORD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,356,915**

Equalized Assessed Valuation: **\$54,828,899**

Population: **5,235**

Employees:

Full Time: **15**

Part Time: **15**

Salaries Paid: **\$911,873**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,418,115	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$271	\$548	\$381
Revenue Collected During FY 08:	\$1,946,334	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,664,357	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$372	\$721	\$564
Per Capita Expenditures:	\$318	\$706	\$556
Revenues over (under) Expenditures:	\$281,977	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	102.15%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,700,092	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$325	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$150,958	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,549,134	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,301,405	\$7,762,020	\$1,837,009
Per Capita Debt:	\$440	\$1,174	\$528
General Obligation Debt over EAV:	3.92%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,911,863	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,129	\$1,329	\$992
Revenue Collected During FY 08:	\$1,396,413	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,129,971	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$267	\$427	\$282
Per Capita Expenditures:	\$216	\$403	\$271
Operating Income (loss):	\$266,442	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	546.77%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$6,178,305	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,180	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Evanston City**

Unit Code: **016/175/30**

County: **COOK**

Fiscal Year End:

2/28/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$189,639,557

Equalized Assessed Valuation:

\$2,245,892,746

Population:

74,239

Employees:

Full Time:

805

Part Time:

288

Salaries Paid:

\$60,149,178

Blended Component Units

Number Submitted = 1

Town of the City of Evanston

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$42,080,976	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$567	\$420	\$380
Revenue Collected During FY 08:	\$106,001,097	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$106,208,364	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,428	\$910	\$884
Per Capita Expenditures:	\$1,431	\$894	\$899
Revenues over (under) Expenditures:	-\$207,267	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	40.79%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$43,325,062	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$584	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,168,727	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$27,820,873	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$332,064,505	\$74,451,458	\$47,444,580
Per Capita Debt:	\$4,473	\$1,334	\$1,078
General Obligation Debt over EAV:	8.09%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$171,412,099	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$2,309	\$1,214	\$976
Revenue Collected During FY 08:	\$35,227,700	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$26,995,614	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$475	\$312	\$227
Per Capita Expenditures:	\$364	\$294	\$237
Operating Income (loss):	\$8,232,086	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	684.41%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$184,760,124	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$2,489	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Evansville Village**

Unit Code: **079/030/32**

County: **RANDOLPH**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,120,850

Equalized Assessed Valuation:

\$4,933,403

Population:

724

Employees:

Full Time:

3

Part Time:

9

Salaries Paid:

\$138,476

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$271,778	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$375	\$666	\$444
Revenue Collected During FY 08:	\$363,911	\$254,229	\$117,702
Expenditures During FY 08:	\$414,290	\$232,039	\$106,311
Per Capita Revenue:	\$503	\$581	\$283
Per Capita Expenditures:	\$572	\$540	\$267
Revenues over (under) Expenditures:	-\$50,379	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	53.44%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$221,399	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$306	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$112,887	\$37,131	\$
Total Unrestricted Net Assets:	\$108,512	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$175,000	\$385,902	\$36,500
Per Capita Debt:	\$242	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,842,420	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,545	\$2,071	\$745
Revenue Collected During FY 08:	\$183,128	\$206,165	\$79,162
Expenditures During FY 08:	\$210,472	\$201,484	\$88,676
Per Capita Revenue:	\$253	\$520	\$198
Per Capita Expenditures:	\$291	\$519	\$219
Operating Income (loss):	-\$27,344	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	862.38%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,815,076	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,507	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Evergreen Park Village**

Unit Code: **016/180/32**

County: **COOK**

Fiscal Year End:

10/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$24,882,929

Equalized Assessed Valuation:

\$428,785,247

Population:

20,821

Employees:

Full Time:

135

Part Time:

274

Salaries Paid:

\$12,405,978

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$9,965,153	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$479	\$548	\$381
Revenue Collected During FY 08:	\$22,608,046	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$20,141,205	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,086	\$721	\$564
Per Capita Expenditures:	\$967	\$706	\$556
Revenues over (under) Expenditures:	\$2,466,841	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	46.05%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$9,275,243	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$445	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$8,173,646	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$741,179	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$19,060,643	\$7,762,020	\$1,837,009
Per Capita Debt:	\$915	\$1,174	\$528
General Obligation Debt over EAV:	4.43%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,615,221	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$318	\$1,329	\$992
Revenue Collected During FY 08:	\$3,945,293	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,647,761	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$189	\$427	\$282
Per Capita Expenditures:	\$175	\$403	\$271
Operating Income (loss):	\$297,532	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	183.96%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$6,710,392	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$322	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ewing Village**

Unit Code: **028/025/32**

County: **FRANKLIN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$150,500

Equalized Assessed Valuation:

\$896,505

Population:

310

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$29,626

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$115,022	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$371	\$666	\$444
Revenue Collected During FY 08:	\$98,094	\$254,229	\$117,702
Expenditures During FY 08:	\$79,174	\$232,039	\$106,311
Per Capita Revenue:	\$316	\$581	\$283
Per Capita Expenditures:	\$255	\$540	\$267
Revenues over (under) Expenditures:	\$18,920	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	169.17%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$133,942	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$432	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$617	\$37,131	\$
Total Unrestricted Net Assets:	\$133,325	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$282,046	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$910	\$2,071	\$745
Revenue Collected During FY 08:	\$42,988	\$206,165	\$79,162
Expenditures During FY 08:	\$45,407	\$201,484	\$88,676
Per Capita Revenue:	\$139	\$520	\$198
Per Capita Expenditures:	\$146	\$519	\$219
Operating Income (loss):	-\$2,419	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	615.82%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$279,627	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$902	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fairbury City

Unit Code: 053/040/30

County: LIVINGSTON

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,531,850

Equalized Assessed Valuation:

\$48,842,302

Population:

3,804

Employees:

Full Time:

27

Part Time:

59

Salaries Paid:

\$1,143,988

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,080,549	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$284	\$548	\$381
Revenue Collected During FY 08:	\$2,302,744	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,272,932	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$605	\$721	\$564
Per Capita Expenditures:	\$598	\$706	\$556
Revenues over (under) Expenditures:	\$29,812	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	45.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,039,512	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$273	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$463,939	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$575,573	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,000,480	\$7,762,020	\$1,837,009
Per Capita Debt:	\$263	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,310,937	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,133	\$1,329	\$992
Revenue Collected During FY 08:	\$858,843	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,024,638	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$226	\$427	\$282
Per Capita Expenditures:	\$269	\$403	\$271
Operating Income (loss):	-\$165,795	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	411.46%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$4,215,991	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,108	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fairfield City**

Unit Code: **096/015/30**

County: **WAYNE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$24,776,558

Equalized Assessed Valuation:

\$30,047,627

Population:

5,442

Employees:

Full Time:

88

Part Time:

1

Salaries Paid:

\$3,280,450

Blended Component Units

Number Submitted = 3

Fire Pension

Library

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,570,880	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$656	\$548	\$381
Revenue Collected During FY 08:	\$3,948,490	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,483,571	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$726	\$721	\$564
Per Capita Expenditures:	\$824	\$706	\$556
Revenues over (under) Expenditures:	-\$535,081	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	83.43%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,740,571	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$687	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,720,054	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$611,719	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$14,812,597	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,722	\$1,174	\$528
General Obligation Debt over EAV:	6.57%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$13,825,100	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,540	\$1,329	\$992
Revenue Collected During FY 08:	\$12,106,258	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$11,201,327	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$2,225	\$427	\$282
Per Capita Expenditures:	\$2,058	\$403	\$271
Operating Income (loss):	\$904,931	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	125.36%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$14,041,635	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,580	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fairmont City Village

Unit Code: 088/055/32

County: ST. CLAIR

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$15,333,812

Equalized Assessed Valuation:

\$23,116,934

Population:

2,436

Employees:

Full Time:

20

Part Time:

44

Salaries Paid:

\$1,143,138

Blended Component Units

Number Submitted = 1

Fairmont City Village

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$	\$548	\$381
Revenue Collected During FY 08:	\$3,232,275	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,051,936	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,327	\$721	\$564
Per Capita Expenditures:	\$1,253	\$706	\$556
Revenues over (under) Expenditures:	\$180,339	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	5.91%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$180,339	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$74	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$2,156,718	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$342,319	\$7,762,020	\$1,837,009
Per Capita Debt:	\$141	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$25,672	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$17,844	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$11	\$427	\$282
Per Capita Expenditures:	\$7	\$403	\$271
Operating Income (loss):	\$7,828	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	43.87%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$7,828	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fairmount Village

Unit Code: 092/035/32

County: VERMILION

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$598,800

Equalized Assessed Valuation:

\$4,034,664

Population:

640

Employees:

Full Time:

2

Part Time:

7

Salaries Paid:

\$49,925

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$444,429	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$694	\$666	\$444
Revenue Collected During FY 08:	\$213,472	\$254,229	\$117,702
Expenditures During FY 08:	\$146,976	\$232,039	\$106,311
Per Capita Revenue:	\$334	\$581	\$283
Per Capita Expenditures:	\$230	\$540	\$267
Revenues over (under) Expenditures:	\$66,496	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	347.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$510,925	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$798	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$510,925	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,038	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$6	\$2,071	\$745
Revenue Collected During FY 08:	\$66,037	\$206,165	\$79,162
Expenditures During FY 08:	\$48,884	\$201,484	\$88,676
Per Capita Revenue:	\$103	\$520	\$198
Per Capita Expenditures:	\$76	\$519	\$219
Operating Income (loss):	\$17,153	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	43.35%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$21,191	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$33	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fairview Village

Unit Code: 029/050/32

County: FULTON

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,210,550

Equalized Assessed Valuation:

\$4,835,916

Population:

493

Employees:

Full Time:

Part Time:

17

Salaries Paid:

\$69,406

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$247,605	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$502	\$666	\$444
Revenue Collected During FY 08:	\$201,367	\$254,229	\$117,702
Expenditures During FY 08:	\$166,195	\$232,039	\$106,311
Per Capita Revenue:	\$408	\$581	\$283
Per Capita Expenditures:	\$337	\$540	\$267
Revenues over (under) Expenditures:	\$35,172	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	152.69%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$253,756	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$515	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$62,800	\$37,131	\$
Total Unrestricted Net Assets:	\$172,179	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$779,000	\$385,902	\$36,500
Per Capita Debt:	\$1,580	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$882,056	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,789	\$2,071	\$745
Revenue Collected During FY 08:	\$226,857	\$206,165	\$79,162
Expenditures During FY 08:	\$249,016	\$201,484	\$88,676
Per Capita Revenue:	\$460	\$520	\$198
Per Capita Expenditures:	\$505	\$519	\$219
Operating Income (loss):	-\$22,159	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	356.97%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$888,918	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,803	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Fairview Heights City

Unit Code: 088/060/30

County: ST. CLAIR

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$23,593,436

Equalized Assessed Valuation:

\$420,166,668

Population:

16,492

Employees:

Full Time:

130

Part Time:

15

Salaries Paid:

\$6,317,567

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$10,040,776	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$609	\$548	\$381
Revenue Collected During FY 08:	\$16,698,555	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$16,198,206	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,013	\$721	\$564
Per Capita Expenditures:	\$982	\$706	\$556
Revenues over (under) Expenditures:	\$500,349	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	65.08%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$10,541,125	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$639	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,355,654	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$7,560,688	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$10,880,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$660	\$1,174	\$528
General Obligation Debt over EAV:	2.59%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Farina Village**

Unit Code: **026/020/32**

County: **FAYETTE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,207,500

Equalized Assessed Valuation:

\$6,145,305

Population:

555

Employees:

Full Time:

3

Part Time:

11

Salaries Paid:

\$152,957

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$336,734	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$607	\$666	\$444
Revenue Collected During FY 08:	\$373,432	\$254,229	\$117,702
Expenditures During FY 08:	\$438,110	\$232,039	\$106,311
Per Capita Revenue:	\$673	\$581	\$283
Per Capita Expenditures:	\$789	\$540	\$267
Revenues over (under) Expenditures:	-\$64,678	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	62.10%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$272,056	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$490	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,928	\$37,131	\$
Total Unrestricted Net Assets:	\$269,128	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$290,000	\$385,902	\$36,500
Per Capita Debt:	\$523	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,833,460	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$3,304	\$2,071	\$745
Revenue Collected During FY 08:	\$486,360	\$206,165	\$79,162
Expenditures During FY 08:	\$439,175	\$201,484	\$88,676
Per Capita Revenue:	\$876	\$520	\$198
Per Capita Expenditures:	\$791	\$519	\$219
Operating Income (loss):	\$47,185	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	428.22%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,880,645	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$3,389	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Farmer City City**

Unit Code: **020/020/30**

County: **DEWITT**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,625,500

Equalized Assessed Valuation:

\$18,288,776

Population:

2,015

Employees:

Full Time:

19

Part Time:

40

Salaries Paid:

\$905,116

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,024,865	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$509	\$548	\$381
Revenue Collected During FY 08:	\$2,011,569	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,235,909	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$998	\$721	\$564
Per Capita Expenditures:	\$1,110	\$706	\$556
Revenues over (under) Expenditures:	-\$224,340	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	80.97%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,810,390	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$898	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,480	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,403,460	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,086,938	\$7,762,020	\$1,837,009
Per Capita Debt:	\$539	\$1,174	\$528
General Obligation Debt over EAV:	5.25%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$7,686,437	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$3,815	\$1,329	\$992
Revenue Collected During FY 08:	\$2,326,476	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,460,375	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,155	\$427	\$282
Per Capita Expenditures:	\$1,221	\$403	\$271
Operating Income (loss):	-\$133,899	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	306.97%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$7,552,538	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,748	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Farmersville Village**

Unit Code: **068/030/32**

County: **MONTGOME**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,053,700**

Equalized Assessed Valuation: **\$4,735,955**

Population: **768**

Employees:

Full Time: **3**

Part Time: **7**

Salaries Paid: **\$146,513**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$95,740	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$125	\$666	\$444
Revenue Collected During FY 08:	\$218,461	\$254,229	\$117,702
Expenditures During FY 08:	\$242,730	\$232,039	\$106,311
Per Capita Revenue:	\$284	\$581	\$283
Per Capita Expenditures:	\$316	\$540	\$267
Revenues over (under) Expenditures:	-\$24,269	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	33.10%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$80,334	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$105	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$158,166	\$37,131	\$
Total Unrestricted Net Assets:	\$52,267	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,526	\$385,902	\$36,500
Per Capita Debt:	\$12	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$164,120	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$214	\$2,071	\$745
Revenue Collected During FY 08:	\$153,723	\$206,165	\$79,162
Expenditures During FY 08:	\$164,562	\$201,484	\$88,676
Per Capita Revenue:	\$200	\$520	\$198
Per Capita Expenditures:	\$214	\$519	\$219
Operating Income (loss):	-\$10,839	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	93.14%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$153,281	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$200	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Farmington City

Unit Code: 029/055/30

County: FULTON

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,932,835

Equalized Assessed Valuation:

\$21,150,187

Population:

2,601

Employees:

Full Time:

12

Part Time:

11

Salaries Paid:

\$473,671

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$896,935	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$345	\$548	\$381
Revenue Collected During FY 08:	\$1,258,910	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,311,561	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$484	\$721	\$564
Per Capita Expenditures:	\$504	\$706	\$556
Revenues over (under) Expenditures:	-\$52,651	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	45.96%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$602,849	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$232	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$97,083	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$217,559	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,876,785	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,490	\$1,174	\$528
General Obligation Debt over EAV:	14.82%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,315,384	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,275	\$1,329	\$992
Revenue Collected During FY 08:	\$705,819	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,000,824	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$271	\$427	\$282
Per Capita Expenditures:	\$385	\$403	\$271
Operating Income (loss):	-\$295,005	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	300.79%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,010,379	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,157	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Fayetteville Village

Unit Code: 088/065/32

County: ST. CLAIR

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,187,496

Equalized Assessed Valuation:

\$2,774,554

Population:

384

Employees:

Full Time:

Part Time:

19

Salaries Paid:

\$53,211

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$132,367	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$345	\$666	\$444
Revenue Collected During FY 08:	\$147,382	\$254,229	\$117,702
Expenditures During FY 08:	\$132,633	\$232,039	\$106,311
Per Capita Revenue:	\$384	\$581	\$283
Per Capita Expenditures:	\$345	\$540	\$267
Revenues over (under) Expenditures:	\$14,749	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	110.06%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$145,977	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$380	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$65,957	\$37,131	\$
Total Unrestricted Net Assets:	\$80,020	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$600,000	\$385,902	\$36,500
Per Capita Debt:	\$1,563	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,126,893	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,935	\$2,071	\$745
Revenue Collected During FY 08:	\$142,632	\$206,165	\$79,162
Expenditures During FY 08:	\$190,661	\$201,484	\$88,676
Per Capita Revenue:	\$371	\$520	\$198
Per Capita Expenditures:	\$497	\$519	\$219
Operating Income (loss):	-\$48,029	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	566.45%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,080,003	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,813	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Ferris Village

Unit Code: 034/045/32

County: HANCOCK

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$73,735

Equalized Assessed Valuation:

\$1,000,563

Population:

167

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$65,457	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$392	\$666	\$444
Revenue Collected During FY 08:	\$33,176	\$254,229	\$117,702
Expenditures During FY 08:	\$44,061	\$232,039	\$106,311
Per Capita Revenue:	\$199	\$581	\$283
Per Capita Expenditures:	\$264	\$540	\$267
Revenues over (under) Expenditures:	-\$10,885	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	123.86%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$54,572	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$327	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$5,793	\$2,724	\$
Total Unreserved Funds:	\$45,821	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fidelity Village**

Unit Code: **042/015/32** County: **JERSEY**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$20,000**

Equalized Assessed Valuation: **\$10,380,182**

Population: **105**

Employees:

Full Time: **9**

Part Time: **2**

Salaries Paid: **\$4,423**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$56,512	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$538	\$666	\$444
Revenue Collected During FY 08:	\$15,090	\$254,229	\$117,702
Expenditures During FY 08:	\$11,971	\$232,039	\$106,311
Per Capita Revenue:	\$144	\$581	\$283
Per Capita Expenditures:	\$114	\$540	\$267
Revenues over (under) Expenditures:	\$3,119	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	498.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$59,631	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$568	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$59,631	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fieldon Village**

Unit Code: **042/020/32** County: **JERSEY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$58,230**

Equalized Assessed Valuation: **\$1,916,232**

Population: **271**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$277,491	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,024	\$666	\$444
Revenue Collected During FY 08:	\$64,280	\$254,229	\$117,702
Expenditures During FY 08:	\$58,754	\$232,039	\$106,311
Per Capita Revenue:	\$237	\$581	\$283
Per Capita Expenditures:	\$217	\$540	\$267
Revenues over (under) Expenditures:	\$5,526	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	481.70%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$283,017	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,044	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$283,017	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$162,882	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$601	\$2,071	\$745
Revenue Collected During FY 08:	\$63,051	\$206,165	\$79,162
Expenditures During FY 08:	\$53,539	\$201,484	\$88,676
Per Capita Revenue:	\$233	\$520	\$198
Per Capita Expenditures:	\$198	\$519	\$219
Operating Income (loss):	\$9,512	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	322.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$172,394	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$636	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fillmore Village**

Unit Code: **068/035/32**

County: **MONTGOME**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$400,600

Equalized Assessed Valuation:

\$1,249,738

Population:

362

Employees:

Full Time:

3

Part Time:

4

Salaries Paid:

\$37,643

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$92,178	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$255	\$666	\$444
Revenue Collected During FY 08:	\$84,020	\$254,229	\$117,702
Expenditures During FY 08:	\$81,384	\$232,039	\$106,311
Per Capita Revenue:	\$232	\$581	\$283
Per Capita Expenditures:	\$225	\$540	\$267
Revenues over (under) Expenditures:	\$2,636	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	116.50%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$94,814	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$262	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$94,814	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$355,000	\$385,902	\$36,500
Per Capita Debt:	\$981	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,357,486	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$3,750	\$2,071	\$745
Revenue Collected During FY 08:	\$84,663	\$206,165	\$79,162
Expenditures During FY 08:	\$137,283	\$201,484	\$88,676
Per Capita Revenue:	\$234	\$520	\$198
Per Capita Expenditures:	\$379	\$519	\$219
Operating Income (loss):	-\$52,620	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	950.49%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,304,866	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$3,605	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Findlay Village**

Unit Code: **086/015/32** County: **SHELBY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,952,465**

Equalized Assessed Valuation: **\$5,160,953**

Population: **694**

Employees:

Full Time: **3**

Part Time: **2**

Salaries Paid: **\$163,252**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$241,260	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$348	\$666	\$444
Revenue Collected During FY 08:	\$365,882	\$254,229	\$117,702
Expenditures During FY 08:	\$325,769	\$232,039	\$106,311
Per Capita Revenue:	\$527	\$581	\$283
Per Capita Expenditures:	\$469	\$540	\$267
Revenues over (under) Expenditures:	\$40,113	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	81.13%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$264,304	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$381	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$115,411	\$37,131	\$
Total Unrestricted Net Assets:	\$78,494	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$681,348	\$385,902	\$36,500
Per Capita Debt:	\$982	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,028,861	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,923	\$2,071	\$745
Revenue Collected During FY 08:	\$1,240,641	\$206,165	\$79,162
Expenditures During FY 08:	\$788,046	\$201,484	\$88,676
Per Capita Revenue:	\$1,788	\$520	\$198
Per Capita Expenditures:	\$1,136	\$519	\$219
Operating Income (loss):	\$452,595	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	314.96%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$2,482,021	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$3,576	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fisher Village**

Unit Code: **010/025/32**

County: **CHAMPAIGN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$373,333

Equalized Assessed Valuation:

\$16,718,880

Population:

1,647

Employees:

Full Time:

6

Part Time:

14

Salaries Paid:

\$267,429

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,301,653	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$790	\$548	\$381
Revenue Collected During FY 08:	\$923,266	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,016,965	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$561	\$721	\$564
Per Capita Expenditures:	\$617	\$706	\$556
Revenues over (under) Expenditures:	-\$93,699	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	107.10%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,089,133	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$661	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$143,630	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$2,054,497	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,000,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,821	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$632,582	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$384	\$1,329	\$992
Revenue Collected During FY 08:	\$332,127	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$303,675	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$202	\$427	\$282
Per Capita Expenditures:	\$184	\$403	\$271
Operating Income (loss):	\$28,452	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	256.81%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$779,855	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$474	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fithian Village**

Unit Code: **092/040/32**

County: **VERMILION**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,058,327

Equalized Assessed Valuation:

\$4,807,441

Population:

506

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$55,224

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$71,191	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$141	\$666	\$444
Revenue Collected During FY 08:	\$136,834	\$254,229	\$117,702
Expenditures During FY 08:	\$126,363	\$232,039	\$106,311
Per Capita Revenue:	\$270	\$581	\$283
Per Capita Expenditures:	\$250	\$540	\$267
Revenues over (under) Expenditures:	\$10,471	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	64.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$81,662	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$161	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,460	\$37,131	\$
Total Unrestricted Net Assets:	\$68,532	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$296,667	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$586	\$2,071	\$745
Revenue Collected During FY 08:	\$100,126	\$206,165	\$79,162
Expenditures During FY 08:	\$177,371	\$201,484	\$88,676
Per Capita Revenue:	\$198	\$520	\$198
Per Capita Expenditures:	\$351	\$519	\$219
Operating Income (loss):	-\$77,245	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	123.71%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$219,422	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$434	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Flanagan Village**

Unit Code: **053/045/32**

County: **LIVINGSTON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$762,750

Equalized Assessed Valuation:

\$10,819,733

Population:

1,092

Employees:

Full Time:

2

Part Time:

13

Salaries Paid:

\$103,301

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$365,077	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$334	\$548	\$381
Revenue Collected During FY 08:	\$266,754	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$197,899	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$244	\$721	\$564
Per Capita Expenditures:	\$181	\$706	\$556
Revenues over (under) Expenditures:	\$68,855	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	208.95%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$413,519	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$379	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$460,390	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$594,512	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$544	\$1,329	\$992
Revenue Collected During FY 08:	\$204,646	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$310,837	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$187	\$427	\$282
Per Capita Expenditures:	\$285	\$403	\$271
Operating Income (loss):	-\$106,191	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	163.67%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$508,734	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$466	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Flat Rock Village

Unit Code: 017/010/32

County: CRAWFORD

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$512,650

Equalized Assessed Valuation:

\$66,909,075

Population:

480

Employees:

Full Time:

1

Part Time:

9

Salaries Paid:

\$68,020

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$119,583	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$249	\$666	\$444
Revenue Collected During FY 08:	\$87,872	\$254,229	\$117,702
Expenditures During FY 08:	\$96,029	\$232,039	\$106,311
Per Capita Revenue:	\$183	\$581	\$283
Per Capita Expenditures:	\$200	\$540	\$267
Revenues over (under) Expenditures:	-\$8,157	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	116.03%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$111,426	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$232	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$50,504	\$37,131	\$
Total Unrestricted Net Assets:	\$60,922	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,125,680	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,345	\$2,071	\$745
Revenue Collected During FY 08:	\$325,593	\$206,165	\$79,162
Expenditures During FY 08:	\$317,136	\$201,484	\$88,676
Per Capita Revenue:	\$678	\$520	\$198
Per Capita Expenditures:	\$661	\$519	\$219
Operating Income (loss):	\$8,457	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	347.06%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,100,662	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,293	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Flora City**

Unit Code: **013/015/30**

County: **CLAY**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,592,992

Equalized Assessed Valuation:

\$34,349,951

Population:

4,855

Employees:

Full Time:

65

Part Time:

6

Salaries Paid:

\$3,209,456

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$7,447,034	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,534	\$548	\$381
Revenue Collected During FY 08:	\$3,399,273	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,209,227	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$700	\$721	\$564
Per Capita Expenditures:	\$1,073	\$706	\$556
Revenues over (under) Expenditures:	-\$1,809,954	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	123.90%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,454,404	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,329	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$426,138	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$5,296,400	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$13,012,856	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,680	\$1,174	\$528
General Obligation Debt over EAV:	30.66%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$14,542,399	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,995	\$1,329	\$992
Revenue Collected During FY 08:	\$15,542,361	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$14,334,168	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$3,201	\$427	\$282
Per Capita Expenditures:	\$2,952	\$403	\$271
Operating Income (loss):	\$1,208,193	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	105.56%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$15,130,863	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,117	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Florence Village

Unit Code: 075/030/32

County: PIKE

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$17,400

Equalized Assessed Valuation:

\$861,692

Population:

71

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$38,771	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$546	\$666	\$444
Revenue Collected During FY 08:	\$17,392	\$254,229	\$117,702
Expenditures During FY 08:	\$9,072	\$232,039	\$106,311
Per Capita Revenue:	\$245	\$581	\$283
Per Capita Expenditures:	\$128	\$540	\$267
Revenues over (under) Expenditures:	\$8,320	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	519.08%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$47,091	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$663	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$47,091	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Flossmoor Village**

Unit Code: **016/185/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$15,103,463

Equalized Assessed Valuation:

\$274,805,644

Population:

9,301

Employees:

Full Time:

52

Part Time:

92

Salaries Paid:

\$4,342,208

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$7,424,013	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$798	\$548	\$381
Revenue Collected During FY 08:	\$8,487,147	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$7,027,384	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$912	\$721	\$564
Per Capita Expenditures:	\$756	\$706	\$556
Revenues over (under) Expenditures:	\$1,459,763	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	122.11%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$8,580,992	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$923	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,939,451	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$8,099,754	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$11,251,762	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,210	\$1,174	\$528
General Obligation Debt over EAV:	2.43%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$11,915,330	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,281	\$1,329	\$992
Revenue Collected During FY 08:	\$3,418,312	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,019,213	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$368	\$427	\$282
Per Capita Expenditures:	\$325	\$403	\$271
Operating Income (loss):	\$399,099	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	404.93%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$12,225,741	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,314	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Foosland Village

Unit Code: 010/030/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$30,900

Equalized Assessed Valuation:

\$546,750

Population:

90

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$47,638	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$529	\$666	\$444
Revenue Collected During FY 08:	\$20,708	\$254,229	\$117,702
Expenditures During FY 08:	\$9,059	\$232,039	\$106,311
Per Capita Revenue:	\$230	\$581	\$283
Per Capita Expenditures:	\$101	\$540	\$267
Revenues over (under) Expenditures:	\$11,649	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	654.45%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$59,287	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$659	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$59,286	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Forest City Village

Unit Code: 060/020/32

County: MASON

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$165,000

Equalized Assessed Valuation:

\$1,511,447

Population:

325

Employees:

Full Time:

Part Time:

17

Salaries Paid:

\$24,888

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$152,138	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$468	\$666	\$444
Revenue Collected During FY 08:	\$94,436	\$254,229	\$117,702
Expenditures During FY 08:	\$86,851	\$232,039	\$106,311
Per Capita Revenue:	\$291	\$581	\$283
Per Capita Expenditures:	\$267	\$540	\$267
Revenues over (under) Expenditures:	\$7,585	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	183.90%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$159,723	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$491	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$47,719	\$2,724	\$
Total Unreserved Funds:	\$112,004	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$132,000	\$385,902	\$36,500
Per Capita Debt:	\$406	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$515,762	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,587	\$2,071	\$745
Revenue Collected During FY 08:	\$40,263	\$206,165	\$79,162
Expenditures During FY 08:	\$45,742	\$201,484	\$88,676
Per Capita Revenue:	\$124	\$520	\$198
Per Capita Expenditures:	\$141	\$519	\$219
Operating Income (loss):	-\$5,479	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1115.57%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$510,283	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,570	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Forest Park Village

Unit Code: 016/190/32

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$28,934,759

Equalized Assessed Valuation:

\$382,322,592

Population:

15,688

Employees:

Full Time:

111

Part Time:

53

Salaries Paid:

\$8,261,701

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,282,310	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$400	\$548	\$381
Revenue Collected During FY 08:	\$18,770,478	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$20,019,628	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,196	\$721	\$564
Per Capita Expenditures:	\$1,276	\$706	\$556
Revenues over (under) Expenditures:	-\$1,249,150	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	30.31%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,068,142	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$387	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,689,522	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$4,411,740	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$22,936,379	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,462	\$1,174	\$528
General Obligation Debt over EAV:	3.67%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$7,457,041	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$475	\$1,329	\$992
Revenue Collected During FY 08:	\$4,120,869	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,803,678	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$263	\$427	\$282
Per Capita Expenditures:	\$179	\$403	\$271
Operating Income (loss):	\$1,317,191	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	284.42%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$7,974,232	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$508	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Forest View Village

Unit Code: 016/195/32

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,918,300

Equalized Assessed Valuation:

\$60,178,055

Population:

778

Employees:

Full Time:

20

Part Time:

43

Salaries Paid:

\$1,633,835

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,208,954	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,554	\$666	\$444
Revenue Collected During FY 08:	\$3,507,595	\$254,229	\$117,702
Expenditures During FY 08:	\$2,971,527	\$232,039	\$106,311
Per Capita Revenue:	\$4,508	\$581	\$283
Per Capita Expenditures:	\$3,819	\$540	\$267
Revenues over (under) Expenditures:	\$536,068	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	48.63%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$1,445,022	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,857	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,784,574	\$37,131	\$
Total Unrestricted Net Assets:	\$1,562,046	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,853,405	\$385,902	\$36,500
Per Capita Debt:	\$3,668	\$841	\$106
General Obligation Debt over EAV:	4.55%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$592,981	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$762	\$2,071	\$745
Revenue Collected During FY 08:	\$211,554	\$206,165	\$79,162
Expenditures During FY 08:	\$209,129	\$201,484	\$88,676
Per Capita Revenue:	\$272	\$520	\$198
Per Capita Expenditures:	\$269	\$519	\$219
Operating Income (loss):	\$2,425	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	284.71%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$595,406	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$765	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forrest Village**

Unit Code: **053/050/32** County: **LIVINGSTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,621,400**

Equalized Assessed Valuation: **\$11,631,281**

Population: **1,205**

Employees:

Full Time: **4**

Part Time: **21**

Salaries Paid: **\$165,886**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$581,988	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$483	\$548	\$381
Revenue Collected During FY 08:	\$465,038	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$362,586	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$386	\$721	\$564
Per Capita Expenditures:	\$301	\$706	\$556
Revenues over (under) Expenditures:	\$102,452	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	188.77%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$684,440	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$568	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$861,907	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$549,703	\$7,762,020	\$1,837,009
Per Capita Debt:	\$456	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,027,210	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$852	\$1,329	\$992
Revenue Collected During FY 08:	\$249,759	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$247,094	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$207	\$427	\$282
Per Capita Expenditures:	\$205	\$403	\$271
Operating Income (loss):	\$2,665	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	416.79%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,029,875	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$855	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forreston Village**

Unit Code: **071/025/32**

County: **OGLE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,384,279

Equalized Assessed Valuation:

\$15,873,533

Population:

1,469

Employees:

Full Time:

5

Part Time:

7

Salaries Paid:

\$205,691

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$945,437	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$644	\$548	\$381
Revenue Collected During FY 08:	\$581,785	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$465,797	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$396	\$721	\$564
Per Capita Expenditures:	\$317	\$706	\$556
Revenues over (under) Expenditures:	\$115,988	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	217.41%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,012,677	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$689	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$343,264	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$855,410	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$801,737	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$546	\$1,329	\$992
Revenue Collected During FY 08:	\$374,450	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$250,783	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$255	\$427	\$282
Per Capita Expenditures:	\$171	\$403	\$271
Operating Income (loss):	\$123,667	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	367.05%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$920,508	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$627	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Forsyth Village**

Unit Code: **055/025/32** County: **MACON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,462,508**

Equalized Assessed Valuation: **\$109,817,056**

Population: **2,434**

Employees:

Full Time: **12**

Part Time: **28**

Salaries Paid: **\$573,134**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,312,810	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,772	\$548	\$381
Revenue Collected During FY 08:	\$4,695,368	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,836,749	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,929	\$721	\$564
Per Capita Expenditures:	\$1,576	\$706	\$556
Revenues over (under) Expenditures:	\$858,619	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	112.65%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,322,203	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,776	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$790,953	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,960,273	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,042,830	\$7,762,020	\$1,837,009
Per Capita Debt:	\$3,304	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,799,700	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,383	\$1,329	\$992
Revenue Collected During FY 08:	\$891,951	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,231,094	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$366	\$427	\$282
Per Capita Expenditures:	\$506	\$403	\$271
Operating Income (loss):	-\$339,143	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	454.46%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$5,594,888	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,299	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fox Lake Village**

Unit Code: **049/025/32**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$24,076,260

Equalized Assessed Valuation:

\$352,254,745

Population:

10,699

Employees:

Full Time:

102

Part Time:

85

Salaries Paid:

\$6,381,838

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$2,387,398	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$223	\$548	\$381
Revenue Collected During FY 08:	\$12,600,386	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$12,945,641	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,178	\$721	\$564
Per Capita Expenditures:	\$1,210	\$706	\$556
Revenues over (under) Expenditures:	-\$345,255	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	17.41%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,254,049	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$211	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,024,214	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$809,138	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$10,127,471	\$7,762,020	\$1,837,009
Per Capita Debt:	\$947	\$1,174	\$528
General Obligation Debt over EAV:	1.32%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$58,325,897	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$5,452	\$1,329	\$992
Revenue Collected During FY 08:	\$11,077,027	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$7,740,084	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,035	\$427	\$282
Per Capita Expenditures:	\$723	\$403	\$271
Operating Income (loss):	\$3,336,943	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	796.67%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$61,662,840	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$5,763	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fox River Grove Village**

Unit Code: **063/025/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,653,475

Equalized Assessed Valuation:

\$170,714,149

Population:

4,862

Employees:

Full Time:

30

Part Time:

2

Salaries Paid:

\$1,627,089

Blended Component Units

Number Submitted = 1

Police Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,433,980	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$501	\$548	\$381
Revenue Collected During FY 08:	\$3,937,900	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,633,936	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$810	\$721	\$564
Per Capita Expenditures:	\$747	\$706	\$556
Revenues over (under) Expenditures:	\$303,964	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	76.50%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,779,894	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$572	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$989,186	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,830,511	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,191,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$451	\$1,174	\$528
General Obligation Debt over EAV:	0.66%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,044,868	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,038	\$1,329	\$992
Revenue Collected During FY 08:	\$1,702,591	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,491,778	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$350	\$427	\$282
Per Capita Expenditures:	\$307	\$403	\$271
Operating Income (loss):	\$210,813	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	365.27%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$5,448,979	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,121	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Frankfort Village**

Unit Code: **099/045/32**

County: **WILL**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$66,206,900

Equalized Assessed Valuation:

\$890,339,872

Population:

16,432

Employees:

Full Time:

89

Part Time:

13

Salaries Paid:

\$5,206,224

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$4,219,836	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$257	\$548	\$381
Revenue Collected During FY 08:	\$13,734,840	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$11,349,200	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$836	\$721	\$564
Per Capita Expenditures:	\$691	\$706	\$556
Revenues over (under) Expenditures:	\$2,385,640	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	47.29%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$5,366,713	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$327	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,686,381	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$18,416,655	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,963,760	\$7,762,020	\$1,837,009
Per Capita Debt:	\$546	\$1,174	\$528
General Obligation Debt over EAV:	0.77%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$84,115,210	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$5,119	\$1,329	\$992
Revenue Collected During FY 08:	\$9,589,143	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$5,751,770	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$584	\$427	\$282
Per Capita Expenditures:	\$350	\$403	\$271
Operating Income (loss):	\$3,837,373	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	1525.58%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$87,747,983	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$5,340	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Franklin Village**

Unit Code: **069/020/32**

County: **MORGAN**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$650,000

Equalized Assessed Valuation:

\$5,254,896

Population:

634

Employees:

Full Time:

3

Part Time:

10

Salaries Paid:

\$105,621

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$94,898	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$150	\$666	\$444
Revenue Collected During FY 08:	\$161,154	\$254,229	\$117,702
Expenditures During FY 08:	\$119,253	\$232,039	\$106,311
Per Capita Revenue:	\$254	\$581	\$283
Per Capita Expenditures:	\$188	\$540	\$267
Revenues over (under) Expenditures:	\$41,901	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	114.71%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$136,799	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$216	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$91,159	\$37,131	\$
Total Unrestricted Net Assets:	\$45,639	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$703,621	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,110	\$2,071	\$745
Revenue Collected During FY 08:	\$515,778	\$206,165	\$79,162
Expenditures During FY 08:	\$513,399	\$201,484	\$88,676
Per Capita Revenue:	\$814	\$520	\$198
Per Capita Expenditures:	\$810	\$519	\$219
Operating Income (loss):	\$2,379	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	137.51%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$706,000	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,114	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Franklin Grove Village

Unit Code: 052/030/32

County: LEE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$858,915

Equalized Assessed Valuation:

\$9,218,729

Population:

1,019

Employees:

Full Time:

3

Part Time:

24

Salaries Paid:

\$142,874

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,165,120	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,143	\$548	\$381
Revenue Collected During FY 08:	\$611,850	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,195,807	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$600	\$721	\$564
Per Capita Expenditures:	\$1,174	\$706	\$556
Revenues over (under) Expenditures:	-\$583,957	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	51.75%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$618,797	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$607	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,276	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$679,037	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$48,410	\$7,762,020	\$1,837,009
Per Capita Debt:	\$48	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$992,289	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$974	\$1,329	\$992
Revenue Collected During FY 08:	\$214,459	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$185,814	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$210	\$427	\$282
Per Capita Expenditures:	\$182	\$403	\$271
Operating Income (loss):	\$28,645	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	549.44%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,020,934	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,002	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Freeburg Village

Unit Code: 088/070/32

County: ST. CLAIR

Fiscal Year End:

3/31/2008

Accounting Method:

Combination

Appropriation or Budget:

\$8,576,212

Equalized Assessed Valuation:

\$78,370,113

Population:

4,266

Employees:

Full Time:

28

Part Time:

6

Salaries Paid:

\$1,430,261

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$572,505	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$134	\$548	\$381
Revenue Collected During FY 08:	\$1,956,690	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,760,921	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$459	\$721	\$564
Per Capita Expenditures:	\$413	\$706	\$556
Revenues over (under) Expenditures:	\$195,769	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	43.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$768,274	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$180	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$1,231,847	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,035,938	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,884	\$1,174	\$528
General Obligation Debt over EAV:	9.67%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,898,453	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,086	\$1,329	\$992
Revenue Collected During FY 08:	\$5,115,712	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$4,992,840	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,199	\$427	\$282
Per Capita Expenditures:	\$1,170	\$403	\$271
Operating Income (loss):	\$122,872	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	180.69%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$9,021,325	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,115	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Freeman Spur City**

Unit Code: **100/045/30**

County: **WILLIAMSON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$153,660

Equalized Assessed Valuation:

\$725,538

Population:

280

Employees:

Full Time:

Part Time:

7

Salaries Paid:

\$27,441

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$173,989	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$621	\$666	\$444
Revenue Collected During FY 08:	\$83,531	\$254,229	\$117,702
Expenditures During FY 08:	\$74,448	\$232,039	\$106,311
Per Capita Revenue:	\$298	\$581	\$283
Per Capita Expenditures:	\$266	\$540	\$267
Revenues over (under) Expenditures:	\$9,083	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	159.60%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$118,816	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$424	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$118,815	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$300,000	\$385,902	\$36,500
Per Capita Debt:	\$1,071	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$804,848	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,874	\$2,071	\$745
Revenue Collected During FY 08:	\$116,692	\$206,165	\$79,162
Expenditures During FY 08:	\$136,308	\$201,484	\$88,676
Per Capita Revenue:	\$417	\$520	\$198
Per Capita Expenditures:	\$487	\$519	\$219
Operating Income (loss):	-\$19,616	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	576.07%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$785,232	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,804	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Freeport City**

Unit Code: **089/025/30**

County: **STEPHENSON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$38,534,708

Equalized Assessed Valuation:

\$262,148,323

Population:

26,800

Employees:

Full Time:

203

Part Time:

19

Salaries Paid:

\$10,290,960

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,330,699	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$236	\$420	\$380
Revenue Collected During FY 08:	\$18,010,286	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$16,837,795	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$672	\$910	\$884
Per Capita Expenditures:	\$628	\$894	\$899
Revenues over (under) Expenditures:	\$1,172,491	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	35.77%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$6,023,088	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$225	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$428,539	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$1,782,954	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$29,785,685	\$74,451,458	\$47,444,580
Per Capita Debt:	\$1,111	\$1,334	\$1,078
General Obligation Debt over EAV:	10.76%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$25,107,750	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$937	\$1,214	\$976
Revenue Collected During FY 08:	\$8,188,893	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$8,903,048	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$306	\$312	\$227
Per Capita Expenditures:	\$332	\$294	\$237
Operating Income (loss):	-\$714,155	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	273.99%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$24,393,595	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$910	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Fulton City**

Unit Code: **098/030/30**

County: **WHITESIDE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,472,569

Equalized Assessed Valuation:

\$45,382,941

Population:

3,881

Employees:

Full Time:

19

Part Time:

18

Salaries Paid:

\$818,182

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,645,873	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$424	\$548	\$381
Revenue Collected During FY 08:	\$1,523,191	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,707,648	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$392	\$721	\$564
Per Capita Expenditures:	\$440	\$706	\$556
Revenues over (under) Expenditures:	-\$184,457	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	90.50%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,545,501	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$398	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$211,138	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$560,363	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,328,348	\$7,762,020	\$1,837,009
Per Capita Debt:	\$600	\$1,174	\$528
General Obligation Debt over EAV:	1.71%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,071,677	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$276	\$1,329	\$992
Revenue Collected During FY 08:	\$1,027,046	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$861,700	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$265	\$427	\$282
Per Capita Expenditures:	\$222	\$403	\$271
Operating Income (loss):	\$165,346	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	136.70%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,177,910	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$304	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Fults Village**

Unit Code: **067/015/32**

County: **MONROE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$17,600

Equalized Assessed Valuation:

\$258,479

Population:

25

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

Beginning Fund Balance for FY 08:

\$88,439

\$266,951

\$169,639

Per Capita Beginning Fund Balance:

\$3,538

\$666

\$444

Revenue Collected During FY 08:

\$19,369

\$254,229

\$117,702

Expenditures During FY 08:

\$7,154

\$232,039

\$106,311

Per Capita Revenue:

\$775

\$581

\$283

Per Capita Expenditures:

\$286

\$540

\$267

Revenues over (under) Expenditures:

\$12,215

\$22,190

\$7,764

Ratio of Fund Balance to Expenditures:

1406.96%

286.45%

165.93%

Ending Fund Balance for FY 08:

\$100,654

\$280,303

\$171,795

Per Capita Ending Fund Balance:

\$4,026

\$689

\$462

Equity

Total Reserved Funds:

\$

\$2,724

\$

Total Unreserved Funds:

\$39,197

\$28,007

\$

Net Assets

Total Restricted Net Assets:

\$

\$37,131

\$

Total Unrestricted Net Assets:

\$

\$125,617

\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759